
***Personal Property Tax
Relief Technical Reference Guide
for Local Government Officials***



Updated
September 2001

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Chapter 1: General Responsibilities

Chapter 1: General Responsibilities

Commissioners of the Revenue

The Commissioner of the Revenue or Director of Finance in each locality is responsible for:

- determining the value of each vehicle
- determining which vehicles qualify for personal property tax relief
- reporting qualifying vehicles to the Treasurer of the locality, and
- assisting locality's Treasurer and the Department of Motor Vehicles (DMV) resolve duplicate payments.

Treasurers

Using the vehicle information received from the Commissioner of the Revenue, the Treasurer (or Director of Finance) in each locality is responsible for:

- determining the tax reduction for each qualifying vehicle
- displaying the tax reduction on the tax bill along with the designation of "Car Tax Relief" or "Tax Relief"
- explaining how the reduction was calculated on the tax bill for tax year 1999 and beyond
- requesting reimbursement from the Department of Accounts (DOA) for tax relief
- submitting tax payment information to the Department of Motor Vehicles (DMV) to support reimbursement requests to the DOA
- assisting locality's Commissioner of the Revenue and the Department of Motor Vehicles (DMV) resolve duplicate payments.
- submitting tax payment information to the DMV for reimbursement check production for tax year 1998 payments.

Department of Accounts

The Department of Accounts (DOA) is responsible for receiving and processing reimbursement requests from localities. DOA reimburses localities in an amount equal to the amount of tax relief within two business days of their request, provided the locality makes the request online and allows DOA to deposit the payment electronically.

Department of Motor Vehicles

The Department of Motor Vehicles (DMV) is responsible for reconciling all localities to DOA for tax year 1999 and beyond. DMV monitors all DOA reimbursement requests on a daily basis. In addition, all localities must submit detailed tax records to DMV to support their reimbursement requests made to DOA.

Chapter 1: General Responsibilities

DMV is also responsible for receiving qualifying vehicle reports from leasing companies and forwarding this information to the appropriate localities on a monthly basis to assist them with determining which vehicles qualify for car tax relief. (See Appendix C for information on qualifying leased vehicles.)

By November 1 each year, DMV is responsible for estimating the amount to be paid by the Commonwealth under PPTRA for the upcoming tax year. DMV also estimates the amount to be paid by the Commonwealth in any tax year to an individual county, city, or town and reports the estimated amount to the State Comptroller. The DMV Commissioner will notify the Treasurers if, for budgetary reasons, the percentage reimbursement for a given year needs to be adjusted.

In addition, by November 1 of each year, DMV is required to provide a report to the Chairmen of the Senate Finance and House Appropriations committees on the actual and projected reimbursements under PPTRA. The report must include an explanation of the methodology used to forecast PPTRA reimbursements, the actual and estimated reimbursements by locality through the most recent fiscal year along with an explanation of the variance, and the estimated reimbursements by locality for the next two fiscal years.

For tax year 1998 tax relief, DMV is responsible for receiving detail records from localities, processing reimbursements and forwarding information to the Department of Taxation (Taxation) for review under the Commonwealth's Setoff Debt program. Taxation then forwards the requests to the Department of Treasury for reimbursement check processing.

Department of Treasury

The Department of Treasury is responsible for preparing and mailing reimbursement checks to taxpayers for 1998 tax relief.

Department of Taxation

The Department of Taxation is responsible for reviewing 1998 reimbursements against the Commonwealth's Setoff Debt program.

*Chapter 2: Requesting Reimbursement from the Department
of Accounts for Qualified Vehicles*

**Chapter 2: Requesting Reimbursement from the
Department of Accounts for Qualified Vehicles**

Chapter 2: Requesting Reimbursement from the Department of Accounts for Qualified Vehicles

Chapter 2: Requesting Reimbursements from the Department of Accounts

Overview and Data Requirements

Since 1999, localities have been able to request payment for vehicles valued at \$1,000 or less from DOA in four equal weekly installments, with the last payment being on the tax due date. Payment due dates and amounts are based on the locality's tax due dates in effect on January 1, 1998, and on tax rates in effect on July 1 or August 1, 1997, whichever is greater.

Example: Chesterfield County had a tax due date of June 5 in effect on January 1, 1998. Chesterfield County wants to request \$36,000 in tax relief for vehicles due 100% tax relief. Four weeks prior to their June 5 tax due date, Chesterfield may request the \$36,000 to be paid in four equal installments as follows:

INVOICE NUMBER	TRANSACTION AMOUNT	VEHICLE COUNT	DUE DATES	TAX YEAR
111-01-050602	\$9,000.00	30	05-15-02	2002
111-02-050602	\$9,000.00	30	05-22-02	2002
111-03-050602	\$9,000.00	30	05-29-02	2002
111-04-050602	\$9,000.00	30	06-05-02	2002

Section 58.1-3527 of the Personal Property Tax Relief Act stipulates that the Comptroller shall prescribe the form of reimbursement request for tax years 1999 and thereafter.

The Department of Accounts (DOA) has developed two methods for reimbursement. Both provide for the submission of summarized data. The first method is keying the reimbursement request directly on-line into the Commonwealth Accounting and Reporting System (CARS) and receiving your payment through electronic data interchange (EDI). This is the preferred method. Using this method will result in DOA reimbursing the locality in two-business days. The second method is to fax the required information to DOA. The two-business day turnaround is not guaranteed with the fax method.

Regardless of which method is chosen, the information required to process a reimbursement request is the same. All requests will be made in a summary fashion. DOA requires seven pieces of information to process a request. They are as follows:

FIPS Number This is the current Federal Information Processing Standard. It is a three-digit field. It is the number currently entered in the upper right hand corner of all Deposit Certificates for the Commonwealth. This number will remain the same for every request.

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FIPS suffix	The suffix is a two-digit field. The suffix will be used to track the number of requests made per day. For example, 01 would be used for your first request, 02 would be used for your second request, etc. This number will reset at 01 at the beginning of each business day.
Vendor Id	The Vendor Id is your nine-digit tax identification number. This information is entered into CARS to access your locality name and address. This information will remain the same for all requests.
Vendor Id Suffix	The vendor Id Suffix is a two-digit field. For payments made through EDI, the suffix directs the EDI payment to the correct bank account if your locality has more than one account. This information will remain the same for all requests, unless you change your bank account.
Transaction Amount	This amount will be the summation of many detailed records at your office and represents the money due to you from the Commonwealth of Virginia.
Invoice Number	This is a twelve-digit field; however, currently only eleven digits are utilized. The format and requirements for use of the invoice number is defined as follows: The first three spaces will be your FIPS number, spaces four and five will be the FIPS Suffix, and spaces six through eleven will be the date (MMDDYY) the request was entered into CARS. When complete, your invoice number would follow this format FIP SXMMDDYY. This number is very important to the process because this will be the mechanism used to tie the summarized request to the detailed records maintained at the locality. The invoice number will be referenced on your EDI deposit remittance data so that you can tie the cash reimbursement received in the bank to the original request. This number will change for every request.
Due Date	This is an eight digit field (MMDDYYYY). This field will only be utilized for the requests that must be divided into four equal payments. Requests for calendar years 1999, 2000, and 2001 will not require this field except for vehicles assessed at \$1,000 or below. These requests must be divided into four equal payments, the last of which will be due on the tax due date based on the customary due date(s) in effect in your locality on January 1, 1998. See Example on page 5.

Chapter 2: Requesting Reimbursement from the Department of Accounts for Qualified Vehicles

On-Line Method

The Preferred Method

Do I have access to on-line?

To use the on-line method, a connection to the Department of Information Technology (DIT) and a 3270 emulator on your computer is required. If you currently have access to the STARS system at the Department of Taxation, then you already have both of these. If you currently do not have this, and you would like to use the on-line method for submission, please contact the Department of Information Technology at (804) 786-3932. They can provide you with the requirements for obtaining the connection. You will be responsible for providing all hardware and all costs associated with the DIT line.

How do I get logon Ids?

Once the connection to DIT and the 3270 emulator have been established you will need a logon ID to access the Personal Property Tax Relief Act system. We will require the locality to set up two individuals to access the system and each must have a separate logon. The first logon will be for the primary individual responsible for entering the requests; the second logon ID will be for the backup individual. To receive your logon IDs please complete the Request for CARS User Logons for PPTRA (FORM A on page 17) and return to the Department of Accounts. Your logon Ids will be established and you will be notified once the process is complete.

How do I sign-up for EDI?

If you currently do not receive your payments from the Commonwealth through EDI, and would like to start receiving them in this manner, complete the EDI Payment Agreement (FORM B on page 18 and 19). Fax the completed Form to the Department of Accounts at (804) 225-4250. If you have questions about this process, please contact Kim White at (804) 225-2376 or e-mail her at: kwhite@doa.state.va.us

Overview of how the on-line system works

The On-line System provides the locality the opportunity to key their requests directly to the Commonwealth Accounting and Reporting System. Each day the locality will be able to enter requests into the system up until 6:00 P.M. The system is brought down daily at 6:00 PM to perform the nightly edit. This means that all requests that are entered into the system will be processed each night. The request that you enter into the system today will not be present in the system tomorrow. This is extremely important to understand. **Any keying mistakes must be corrected the day that the request is entered prior to 6pm.** Also, any requests that you do not want to process must be deleted the day that they were entered. Otherwise they will also be processed. Payments will be sent to the localities through EDI. This method will ensure a two-business day turnaround.

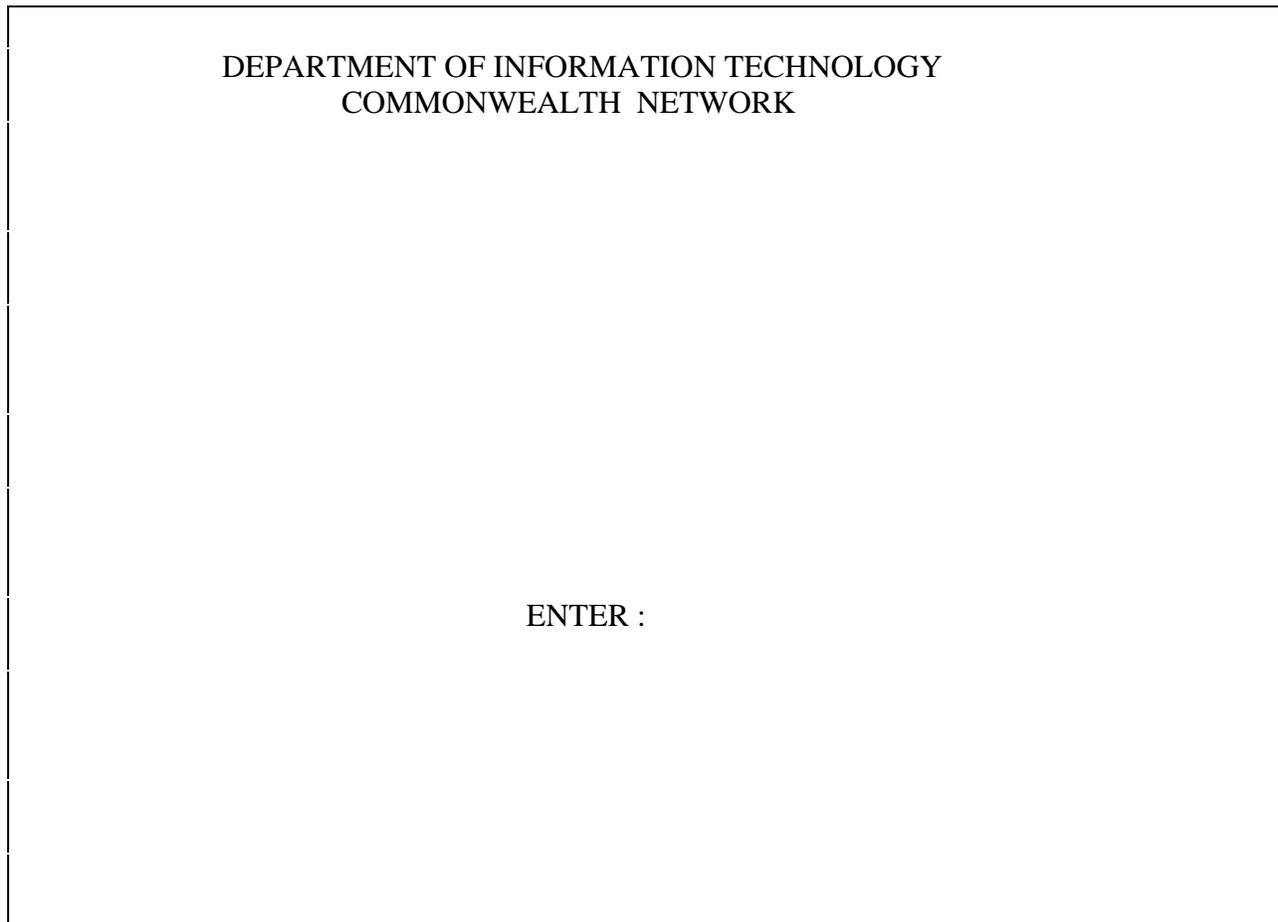
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On-Line Method

The Preferred Method

How do I key a request?

Once the connection to DIT has been established, you have access to a 3270 emulator, and your logon Ids have been established, you can start to enter your reimbursement requests. On your computer open the 3270 emulator and you should see this screen.



This is the Department of Information Technology logon screen. At this screen, type the word "CARS" after the word "ENTER," and hit enter.

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On-Line Method The Preferred Method

```
09:44:53      TID  508          COMPCARS          User          10/15/98
                                     ULG0
-----      COM-PLETE System Logon      -----

User ID .....:
Password .....:
New password .....:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
Cont      End
```

This will bring you to the COM-PLETE System logon screen, which will require you to enter the User ID that you obtained from DOA and your password. Hit enter.

NOTE: The security software will require you to change your password every 30 days. To do this, tab down to “New Password” after entering your User ID and password and enter a new password. You will then be prompted to re-enter the new password. Re-enter the password and hit enter. Your password has been changed.

If you suspend your User ID due to password violations, DOA must reset your password. Please contact Ms. Munford at (804) 225-3060 to have your password reset.

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On-Line Method The Preferred Method

```
*-----> Message(s) from the security system <-----*  
ACF01134 YOUR PASSWORD WILL EXPIRE ON 10/17/98-10:45
```

The next screen is a security screen with information about your ID. Hit enter.

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On-Line Method The Preferred Method

ACTL0000	C A R S	S000
	SIGNON NEWS BROADCAST	

*	WELCOME TO CARS/ DOA'S WEBSITE WWW.STATE.VA.US/DOA	*
*		*
*		*
*		*
*		*
*		*
*	WELCOME TO ON-LINE PERSONAL PROPERTY TAX REFUND ACT	*
*	REIMBURSEMENT SCREEN	*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*
*		*

PLEASE HIT ENTER		

The next screen is the CARS signon News Broadcast screen. DOA uses this screen to communicate messages to its users. Hit enter.

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On-Line Method The Preferred Method

ACTL0100	CARS - MASTER MENU	S100
ENTER FUNCTION: XX (TWO DIGIT NUMBER FROM LIST BELOW)		
TABLE MAINTENANCE/INQUIRY: 20-DESCRIPTOR 21-TRANSACTION CODE 22-COST CODE 23-VENDOR EDIT 24-PROJECT CONTROL 25-SECURITY 26-SYSTEM MANAGEMENT	FINANCIAL INQUIRY: 61-APPROPRIATION 62-CASH CONTROL 63-DOCUMENT 64-PROJECT SUMMARY 65-VENDOR PAYMENT DETAIL 66-VENDOR PAYMENTS DISPLAY	
FINANCIAL DATA ENTRY: 40-ENTER ACCOUNTING TRANSACTIONS 41-RECALL BATCH FOR CORRECTION 42-VIEW BATCH HEADERS 43-VIEW A BATCH 44-ERROR CORRECTION DATA ENTRY 45-DISPLAY ERROR TRANSACTIONS 46-DISPLAY BATCH SYSTEM STATUS 47-ENTER PPTRA TRANSACTIONS	1099 ADJUSTMENT SYSTEM: 70-ADJUSTMENT TRANSACTIONS 75-VIEW DETAIL DATA 76-VIEW SUMMARY DATA	
	MISCELLANEOUS 91-NEWS BROADCAST 92-STANDARD REPORT REQUEST 99-SIGNOFF	

This screen is the CARS master menu screen. If you look under the category FINANCIAL DATA ENTRY you will see that Item 47 is entitled "ENTER PPTRA TRANSACTIONS." Enter "47" at the top of the screen beside "ENTER FUNCTION" and hit enter.

Note: DOA will be making a change to this screen during the next few months. New procedures will be sent to localities prior to the change.

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On-Line Method The Preferred Method

ACTL0470	CARS - PERSONAL PROPERTY TAX TRANSACTION INPUT	S470
ENTER FUNCTION: X (A=ADD, C=CHANGE, D=DELETE, V=VIEW, N=NEXT , PF13=MENU)		
FIPS: XXX	SUFFIX: XX	
VENDOR IDENTIFICATION NUMBER:	XXXXXXXXXX	
VENDOR IDENTIFICATION NUMBER SUFFIX:	XX	
TRANSACTION AMOUNT:	XXXXXXXXXXXXXXXXXX	
INVOICE NUMBER:	XXXXXXXXXXXXXXXXXX	
DUE DATE:	XXXXXXXXXX	

This is the CARS Personal Property Tax Transaction Input Screen. This is where you will enter the data for your request. The fields have been Xed so that you can see where the required data will appear when entered. The functions listed above work as described below.

ADD Type “A” in the field to add a reimbursement request. Key in appropriate data and hit enter.

CHANGE After you have viewed a request and determined that it is incorrect and needs to be updated with the correct data, enter “C” and key over the incorrect information and hit enter. This will update your request with the correct data.

DELETE If you have viewed a request and determined that it is not necessary, it can be deleted by entering “D” and hitting the enter key. You will be asked to confirm whether you want to delete the item. Enter a “Y” for yes or a “N” for no. Hit enter. This will remove that particular request from your files

VIEW If you want to look at requests that have been previously keyed the same day, enter “V” and key the appropriate FIPS number and Suffix.

NEXT After you have reviewed a request and you determine you would like to review all requests that follow, enter “N” and hit enter. This will take you to the next request for your locality. Using this feature you can scroll through your request.

PF13 Hit PF13 (Shift-PF1) to return to the main menu to logoff the system. Once data entry is complete, log-off of the system from the main menu by entering “99” at the top of the screen beside “ENTER FUNCTION” and hit enter.

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On-Line Method

The Preferred Method

Online and Error Messages

During the input of your data you will receive on-line messages. These messages will relay information to you about the request that you are entering into the PPTRA system. Below is a listing of the codes and the messages you may receive with an explanation of their intent.

- Z01 - RECORD SUCCESSFULLY ADDED Record was accepted for processing.
- Z02 - RECORD SUCCESSFULLY CHANGED Function “C” was selected, record previously entered was successfully changed. Changes accepted for processing.
- Z03 - DO YOU WISH TO DELETE? Function “D” was selected. Confirmation that you want to delete the selected record.
- Z04 - RECORD SUCCESSFULLY DELETED Function “D” was selected and confirmed for deletion. The record has been removed from the system.
- Z05 - RECORD NOT DELETED Function “D” was selected and NOT confirmed for deletion. The record remains on system for processing.
- Z07 - NEXT RECORD SUCCESSFULLY DISPLAYED Function “N” was selected. The next record has been displayed.
- Z13 - RECORD ALREADY EXISTS The suffix number you are trying to add already exists on the system. Check to see if FIPS and FIPS Suffix are correct.
- Z14 - RECALL BEFORE CHANGE You must view a record before using the “C” function to change the record. FIPS and FIPS Suffix can not be changed.
- Z96 - VENDOR NOT ON VE TABLE The Vendor Identification Number/Suffix are not in the system. Check to see if you have input your vendor ID correctly.
- ZB9 - DUE DATE INVALID The Due Date entered is invalid. Check format – it should be MMDDYYYY. Due Date must be within next Calendar year.
- ZC0 - FIPS INVALID The FIPS code entered does not match the FIPS code associated with the Vendor Identification Number entered. Check that the FIPS and Vendor Identification Number are keyed correctly.
- ZC1 - AMOUNT INVALID A valid amount must be entered in the Transaction Amount field. Amount cannot equal zero.
- ZC3 - INVOICE CANNOT BE BLANK An invoice number is required for processing.
- ZC4 - INVOICE NUMBER INVALID The invoice number contains an invalid character. No special characters are allowed. Use only numbers in this field.

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Fax Method

If a locality wants to choose the fax method they will be required to complete the *Request To Use Fax Method For PPTRA* (FORM C on page 20). This form will provide DOA with the names and signatures of two individuals (primary and backup) who will be responsible for certifying and faxing the PPTRA data to DOA.

The fax method will require the same information as the on-line method. Localities may convey this information to DOA by completing the Request For Reimbursement Under PPTRA Using The Fax Method (FORM D on page 21). This form will require the seven data fields (as outlined on pages 5 and 6) to be completed as well as a signature certifying the data. Once this form is completed, the locality will fax it to Department of Accounts at (804) 225-4250. DOA will enter the request into the PPTRA system. The two-business day turnaround will not be guaranteed using the fax method.

NOTE: If it is decided that your locality does not want to use the On-line system, and you do not have access to a FAX machine, you may send the completed Request For Reimbursement Under PPTRA Using The Fax Method (FORM D on page 21) via US mail to the following address:

Department of Accounts
General Accounting Unit
PPTRA Transactions
P.O. Box 1971
Richmond, VA 23218-1971

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Overpayments and Underpayments

Cities/Counties

Once an overpayment is discovered by DMV or the locality, the amount of the overpayment must be paid back to the Commonwealth. It must be deposited on a separate Deposit Certificate (DC) at your bank by the end of the next business day from discovery. Do not include any other deposits on this DC. Once validated by the bank, a copy of the deposit certificate must be forwarded to DOA for entry into the PPTRA system. Fax a copy of the deposit certificate to DOA at (804) 225-4250 or mail it to DOA at the following address:

Department of Accounts
General Accounting Unit
PPTRA Transactions
P.O. Box 1971
Richmond, VA 23218-1971

In addition, fax a copy of the deposit certificate to DMV at (804) 367-2621 or mail it to DMV at the following address:

Virginia Department of Motor Vehicles
Personal Property Tax Relief, Room 603
2300 West Broad Street
Richmond, Virginia 23220

Once an underpayment has been discovered by DMV or the locality, DOA will be notified by DMV so that the appropriate steps can be taken to submit a reimbursement request for the locality for the amount of underpayment identified. Deposits for underpayments will be made by DOA via EDI within two business days of DOA's processing of the payment request from DMV.

Towns

Once an overpayment is discovered by DMV or the locality, the amount of the overpayment must be paid back to the Commonwealth. If you are a Town, you must cut a check in the amount of the overpayment to the Treasurer of Virginia by the end of the next business day following the overpayment discovery. This check must be mailed via US mail to the following address:

Department of Accounts
General Accounting Unit
PPTRA Transactions
P.O. Box 1971
Richmond, VA 23218-1971

Once an underpayment has been discovered by DMV or the locality, DOA will be notified by DMV so that the appropriate steps can be taken to submit a reimbursement request for the locality for the amount of underpayment identified. DOA will cut a check to the locality within two business days of DOA's processing of the payment request from DMV.

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FORM A

REQUEST FOR CARS USER LOGONS FOR PPTRA

To use the On-line system for PPTRA you will need a CARS user logon. To receive your logons please complete the information below. Two logons will be required. You must identify the primary user and the backup user (in absence of primary user). Whenever there is a change in either of these users you must complete a new form. Once the form is complete, fax to Department of Accounts at (804) 225-4250. Once your logons have been established you will be notified by DOA within five business days. Contact DOA at (804) 225-2376 if you have not been notified within this timeframe.

Primary User

Name _____

Signature _____

Title _____

Locality Name _____

Phone Number _____

Date _____

Backup User

Name _____

Signature _____

Title _____

Locality Name _____

Phone Number _____

Date _____

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FORM B

EDI Payment Agreement **For Grant and Locality Payments**

This agreement is entered into as of this _____ day of _____, 19__ between the Commonwealth of Virginia ("Commonwealth"), and the City/County/Town/GRANTEE/LOCALITY of _____ ("GRANTEE/LOCALITY").

GRANTEE/LOCALITY hereby authorizes the Commonwealth to make payments by utilizing, at the Commonwealth's option, electronic data interchange ("EDI"). GRANTEE/LOCALITY acknowledges and agrees that the terms and conditions of all agreements between the GRANTEE/LOCALITY and the Commonwealth concerning the method and timing of payment shall be amended to the extent provided in this Agreement.

The EDI payment shall be deemed completed when the GRANTEE's/LOCALITY's Depository Institution receives or has control of the payment. The Electronic Payment Information Form is an integral part of this agreement.

If CTX is chosen, GRANTEE/LOCALITY understands and acknowledges that the Commonwealth will deliver the remittance data to GRANTEE's/LOCALITY's designated Depository Institution. If CCD is chosen, the Commonwealth agrees to deliver the remittance data in (circle one) 1) Electronic Format, or 2) Paper Advice via Facsimile.

The GRANTEE/LOCALITY shall provide the Commonwealth written notification of any change in the depository institution, payment instructions, or remittance data instructions at least 15 days in advance of such change. Such notification shall be delivered to:

VIRGINIA DEPARTMENT OF ACCOUNTS, GENERAL ACCOUNTING, P.O. BOX 1971, RICHMOND, VA 23218-1971

In the event of duplicate payment, overpayment, fraudulent payment, or payment made in error, GRANTEE/LOCALITY agrees to return any such payment to the Commonwealth, after the Commonwealth first provides information to the GRANTEE/LOCALITY documenting any duplicate payment, overpayment, fraudulent payment, or payment in error.

The Commonwealth shall be responsible for making all payments required pursuant to this Agreement and for any loss of payment prior to the point at which the GRANTEE's/LOCALITY's Depository Institution shall receive or have control of the payment, except that GRANTEE/LOCALITY shall be responsible for any loss which may arise by reason of any error, mistake, or fraud regarding the information provided herein, or any subsequent changes. Any other loss shall be borne by the Commonwealth, except to the extent that such loss arises by reason of the negligence or willful misconduct of the GRANTEE/LOCALITY. In the event that payment has not been received by GRANTEE/LOCALITY, GRANTEE/LOCALITY shall notify the Commonwealth immediately in writing and the Commonwealth shall have ten (10) business days from the date of receipt of such notice in which to make said payment. Until the expiration of that period, GRANTEE/LOCALITY agrees that it will not have or pursue any rights or remedies against the Commonwealth for any failure to make payment, including without limitation, actual, incidental, or consequential damages.

Signature: _____ Title: _____
Date: _____

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FORM B

***ELECTRONIC PAYMENT INFORMATION FORM
Grant and Locality Payments***

Grantee/Locality Information:

Name Of Grantee/Locality _____

Purpose Of Account (Utilities, Education, Etc.) _____

Taxpayer Id Number For Grantee/Locality _____

Address For Grantee/Locality (Street or P.O. Box) _____

(City) _____ (State) _____ (Zip Code) _____

Contact Person For Grantee/Locality _____

Area Code/Telephone No. For Grantee/Locality _____

Payment Format Desired CCD ____ CTX ____

Fax Telephone No. For Grantee/Locality _____

LGIP Participant: ____ (Yes) ____ (No)

Bank Information:

Name Of Bank _____

Address Of Bank (Street or P.O. Box) _____

(City) _____ (State) _____ (Zip Code) _____

(Check One) Checking _____ Savings _____

Transit Routing Number (9 Digits) For Bank _____

Bank Account Number _____

Bank Contact Name _____

Bank Area Code & Telephone Number _____

DEPARTMENT OF ACCOUNTS USE ONLY:

Function: ADD ____ CHANGE ____ DELETE ____

Keyed by _____ Reviewed by _____

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FORM C

REQUEST TO USE FAX METHOD FOR PPTRA

To use the Fax method for PPTRA you will need to identify two individuals that will be responsible for certifying that the information on the Request For Reimbursement Under PPTRA Using The Fax Method (FORM D, see attached) is correct when faxed to DOA. Please complete the information below. You must identify the individual responsible for the primary certification and an individual responsible for the backup certification (in absence of primary individual). Whenever there is a change in either of these individuals you must complete a new form. Once the form is complete, fax to Department of Accounts at (804) 225-4250.

Primary Certification

Name _____

Signature _____

Title _____

Locality Name _____

Phone Number _____

Date _____

Backup Certification

Name _____

Signature _____

Title _____

Locality Name _____

Phone Number _____

Date _____

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of Accounts for Qualified Vehicles*

FORM D

**REQUEST FOR REIMBURSEMENT UNDER PPTRA
USING THE FAX METHOD**

FAX TO: DEPARTMENT OF ACCOUNTS
GENERAL ACCOUNTING UNIT
PPTRA TRANSACTIONS

FAX NUMBER (804) 225-4250

OR IF FAX UNAVAILABLE SEND IN US MAIL TO:

**Department Of Accounts
General Accounting Unit
PPTRA Transactions
P.O. Box 1971
Richmond, VA 23218-1971**

REQUIRED INFORMATION

FIPS _____

FIPS SUFFIX _____

VENDOR ID NUMBER _____

VENDOR ID SUFFIX _____

TRANSACTION AMOUNT _____

INVOICE NUMBER _____

DUE DATE _____

SIGNATURE

DATE

PHONE NUMBER

Chapter 2: Requesting Reimbursement from the Department of Accounts for Qualified Vehicles

Requesting Reimbursement from the Department of Accounts (DOA) for 100% Tax Relief

The Treasurer is required to send tax bills to taxpayers assessed with taxes and levies for that year on a qualifying vehicle. The net amount due on the bill will be \$0.00, provided the locality has not imposed a tax increase above the rate in effect on August 1, 1997. The bill should show the assessed value, a net amount due of \$0.00 and that the tax relief provided is 100% of the tax rate in effect on August 1, 1997.

Example:

Assessed Value:	\$12,000.00
Total Tax Due:	\$ 300.00
Tax Relief	<u>\$ 300.00</u>
Net Due:	\$ 00.00

When the Commonwealth owes 100% tax relief for a qualifying vehicle, the locality should submit their reimbursement request to the Department of Accounts (DOA) in four equal installments, with the last payment being on the locality's tax due date(s) in effect on January 1, 1998.

Localities that bill twice a year (such as 6/5 and 12/5) should make two separate groups of requests per year, and should request 50% of the applicable tax relief due in each group. Within the group request, the locality should submit their reimbursement request to DOA in four equal installments, with the last payment being on the locality's tax due date in effect on January 1, 1998.

Department of Accounts Contact Numbers

For information regarding requesting your DOA reimbursements via online or fax, you may contact:

Doug Page at (804) 225-3136 **or** e-mail: dpage@doa.state.va.us

Kim White at (804) 225-2376 **or** e-mail: kwhite@doa.state.va.us

To reset your password call:
(804) 225-3060

Deposit certificates can be mailed to:

Department of Accounts

General Accounting Unit

PPTRA Transactions

P. O. Box 1971

Richmond, Virginia 23218-1971

*Chapter 3: Reporting Department of Accounts Request
Information to the Department of Motor Vehicles*

**Chapter 3: Reporting Department of Accounts Request
Information to the Department of Motor Vehicles**

Chapter 3: Reporting Department of Accounts Request Information to the Department of Motor Vehicles

Chapter 3: Reporting DOA Request Information to DMV

Va. Code §58.1-3527 requires the Department of Motor Vehicles (DMV) to reconcile localities' detail records to the Department of Accounts. DMV requires localities to complete a "PPTR Vehicle Count Form" for each day you make a reimbursement request.

The "PPTR Vehicle Count Form" is shown on the next page.

Chapter 3: Reporting Department of Accounts Request Information to the Department of Motor Vehicles

PPTR-8 (12/99)

PPTR VEHICLE COUNT FORM

As part of DMV's statutory responsibility to reconcile Personal Property Tax Relief reimbursement requests, we are requesting vehicle counts associated with each reimbursement request to the Department of Accounts (DOA).

For each reimbursement request made to DOA, complete this form and fax to:

PERSONAL PROPERTY TAX RELIEF ADMINISTRATION
SUBMISSION AND ERROR RECONCILIATION WORK CENTER
FAX NUMBER (804) 367-2621 OR (804) 367-2622

OR

IF FAX IS UNAVAILABLE CALL: (804) 367-1865 OR (804) 367-8487

REQUIRED INFORMATION:

Please fill in the Jurisdiction Name and all columns for each DOA request.

Complete a separate row for each tax year for which you are making a request.

JURISDICTION NAME (Required):

INVOICE NUMBER	REQUEST DATE	TRANSACTION AMOUNT	VEHICLE COUNT	TAX YEAR

AUTHORIZED SIGNATURE

DATE

Chapter 3: Reporting Department of Accounts Request Information to the Department of Motor Vehicles

The "PPTR Vehicle Count Form" should be completed as follows:

Field Name	Comments
Jurisdiction Name	Required
Invoice Number	The format and requirements for use of the invoice number are defined as follows: The first three spaces will be your FIPS number, spaces four and five will be the FIPS Suffix, and spaces six through eleven will be the date (MMDDYY) of the reimbursement request. When complete, your invoice number would follow this format: FIPXMMDDYY.
Request Date	Date the reimbursement request was made to the Department of Accounts.
Transaction Amount	The amount of the reimbursement request. This amount represents the money due to you from the Commonwealth of Virginia for your qualifying vehicles.
Vehicle Count	The number of qualifying vehicles associated with the reimbursement request amount.
Tax Year	The tax year for which the tax relief is being requested. There should be a separate line completed on this form for each tax year.
Authorized Signature/Date	Signed by Treasurer or designee

Example:

INVOICE NUMBER	REQUEST DATE	TRANSACTION AMOUNT	VEHICLE COUNT	TAX YEAR
111-01-060702	06-07-02	\$8097.01	65	1999
111-02-060702	06-07-02	\$3917.39	68	2000
111-03-060702	06-07-02	\$6518.01	60	2001
111-04-060702	06-07-02	\$21,898.98	75	2002

*Chapter 4: Submitting Detail Tax Records to the Department
of Motor Vehicles*

**Chapter 4: Submitting Detail Tax Records to the
Department of Motor Vehicles**

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Chapter 4: Submitting Detail Tax Records to DMV

- Localities are required to submit their detail records to the Department of Motor Vehicles' Personal Property Tax Relief Administration (PPTR) to support their reimbursement requests made to the Department of Accounts (DOA).
- Prorating localities will receive a letter each January requesting detail records to support the DOA reimbursement requests made in the previous year. Prorating localities must submit their detail records by the date given in the letter.

January 4, 2002

Treasurer

Allenburg County
1234 Broad Street
Allenburg, Virginia 23456

Va. Code §58.1-3527 requires the Department of Motor Vehicles to reconcile localities' reimbursement request amounts with the Department of Accounts and to make adjustments as needed for overpayments and under-payments.

Based on information the Department of Accounts has provided to us from the Commonwealth's Accounting Reporting System (CARS), your locality requested the amount shown below.

Reimbursement Amount Between January 1 and December 31, 2001: \$150,000.00

Please submit your net detail and credit records to DMV to support the above reimbursement request amount by March 1. You may submit these records via tape, zip disk, e-mail or paper turnaround documents. Please refer to the Personal Property Tax Relief Technical Reference Guide for full instructions on preparing and sending records to DMV.

If you have any questions, you may contact Ms. Lilly Andrews at (804) 367-1865 or Ms. Sue Bethea at (804) 367-8487.

Sincerely,

James A. Gurney, Manager
Personal Property Tax Relief Admin.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

- Non-prorating localities may submit detail records throughout the year as they make their DOA reimbursement requests.
- Localities are required to submit their detail records in the following format:

Detail Record Layout

Field Name	Format	Length	Columns*	Comments
Record Type	A/N	1	1-1	Value with 'D'
Jurisdiction Identifier	A/N	20	2-21	Assigned by Jurisdiction
SSN (1)	A/N	9	22-30	
Last Name (1)	A/N	35	31-65	
First Name (1)	A/N	20	66-85	
Middle Initial (1)	A/N	1	86-86	
SSN (2)	A/N	9	87-95	Only if vehicle co-owned
Last Name (2)	A/N	35	96-130	Only if vehicle co-owned
First Name (2)	A/N	20	131-150	Only if vehicle co-owned
Middle Initial (2)	A/N	1	151-151	Only if vehicle co-owned
Street Address 1	A/N	32	152-183	
Street Address 2	A/N	32	184-215	
City	A/N	17	216-232	
State	A/N	2	233-234	
Zip Code	A/N	9	235-243	
Vehicle Identification Number	A/N	18	244-261	
Vehicle Value	N	7	262-268	Whole dollars
Pers Prop Tax Levied Amount	N	8 (6.2)	269-276	Two decimal places
Pers Prop Tax Reimb Amount	N	6 (4.2)	277-282	Two decimal places
Pers Prop Tax Start Date	N	6	283-288	CCYYMM format
Pers Prop Tax End Date	N	6	289-294	CCYYMM format
Reporting Jurisdiction	A/N	4	295-298	
Date of Submission	N	8	299-306	CCYYMMDD format
Credit Indicator	A	1	307-307	Leave blank if not a credit record. Mark with a "C" if a credit record.
Filler	A/N	43	308-350	(This field is only included on tape submissions)

*Column numbers are included for tape users only. Fields are not fixed length for PC submissions.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Detail Record Data Definitions

RECORD TYPE	Code indicating the type of record (detail). Must be valued with a 'D'.
JURISDICTION IDENTIFIER	Value assigned by the jurisdiction to uniquely identify each detail record within a batch (optional).
SSN (1)	Social security number of the taxpayer who received the personal property tax relief from the Commonwealth.
LAST NAME (1)	Last name of person who received the personal property tax relief. Name suffixes (Jr., III, etc.) should be entered in this field, after the last name.
FIRST NAME (1)	First name of person who received the personal property tax relief.
MIDDLE INITIAL (1)	Middle initial of person who received the personal property tax relief.
SSN (2)	Social security number of the second taxpayer who received the personal property tax relief from the Commonwealth if the vehicle is co-owned. Fill with spaces if the vehicle is not co-owned.
LAST NAME (2)	Last name of the second person that received the personal property tax relief if the vehicle is co-owned. Name suffixes (Jr., III, etc.) should be entered in this field, after the last name. Fill with spaces If the vehicle is not co-owned.
FIRST NAME (2)	First name of the second person that received the personal property tax relief if the vehicle is co-owned. Fill with spaces If the vehicle is not co-owned.
MIDDLE INITIAL (2)	Middle initial of second person that received the personal property tax relief if the vehicle is co-owned. Fill with spaces If vehicle is not co-owned.
STREET ADDRESS 1	Street address where the person received the personal property tax relief. Must contain a street address, post office box number, a route and box number or the words "General Delivery" or "Rural Route". Cannot be blank.
STREET ADDRESS 2	Provides for additional space if the street address is too long for space provided in STREET ADDRESS 1 field.
CITY	Name of the post office where the person received the personal property tax relief. If outside of the United States, include city, province, and country names in this field (where applicable and space allows).
STATE	Two alpha character code that represents the state where the person received the personal property tax relief. If outside of the United States, include two asterisks (**) in this field.
ZIP CODE	Standard five-position zip code assigned to the post office, or zip plus four if available.
VEHICLE IDENTIFICATION NUMBER	Vehicle identification number (VIN) which is assigned to the vehicle at the time it was manufactured.
VEHICLE VALUE	Value of the vehicle means fair market value determined by the method prescribed in §58.1-3503 of the <u>Code of Virginia</u> and used by the locality as of August 1, 1997. Report the true value of the vehicle at 100%.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

PERS PROP TAX LEVIED AMOUNT	<i>Personal Property Tax Levied Amount</i> is the Personal Property Tax Relief Act “reimbursable amount,” which is the value of a qualifying vehicle, up to the first \$20,000 of value, multiplied by the effective tax rate in effect in the locality on July 1, or August 1, 1997, whichever is greater. The Tax Levied field should never contain a zero, as this will cause the record to fail when it is processed by DMV. The Commonwealth cannot reimburse for tax increases imposed by a locality above the rates in effect on July 1 or August 1, 1997, whichever is greater.
PERS PROP TAX REIMB AMOUNT	Money amount reported to DOA by the local treasurer for reimbursement. If the record is a credit record, then the Reimbursement Amount represents the amount of money paid back to DOA.
PERS PROP TAX START DATE	<p>First month the personal property tax assessment was levied for the taxes owed and paid, i.e., if the tax payment is for the tax period 1/99 through 12/99, then the start date is Jan. 1999. If a jurisdiction sends 2 semiannual billing notices, but allows the vehicle owner to pay the entire tax amount at payment of the first billing period, then the pers prop tax start date should reflect the starting period for the amount actually paid, not the entire tax period. (Example: in 1999, customer getting bill can pay Jan-Jun amount due, or total yearly amount due; if tax paid is for Jan-Jun or Jan-Dec, pers prop tax start date should be Jan. 1999, but later in year, if customer pays Jul-Dec amount due, pers prop tax start date should be Jul. 1999) Note that quarterly billing jurisdictions will also follow this method of valuing the pers prop tax start date. <i>Value this date with the first month the citizen is responsible for taxes.</i></p> <p>A. If the taxpayer moved in, for example, on Mar. 10, 1999, which is greater than half of a month, the date should be reported as Mar. 1999.</p> <p>B. If the taxpayer moved in, for example, on Mar. 22, 1999, which is less than half a month, the date should be reported as Apr. 1999.</p>
PERS PROP TAX END DATE	<p>Last month the personal property tax assessment was levied for the taxes owed and paid, i.e., if the tax payment is for the tax period 1/99 through 12/99, then the end date is Dec. 1999. If a jurisdiction sends 2 semiannual billing notices, but allows the vehicle owner to pay the entire tax amount at payment of the first billing period, then the pers prop tax end date should reflect the ending period for the total amount paid. (Example: in 1999, customer getting bill can pay Jan-Jun amount due, or total yearly amount due; if tax paid is for Jan-Jun, pers prop tax end date should be Jun. 1999, but if tax paid for total amount due, pers prop tax end date should be Dec. 1999). Note that quarterly billing jurisdictions will also follow this method of valuing the pers prop tax end date. <i>Value this date with the last month the citizen is responsible for taxes.</i></p> <p>A. If the taxpayer moved out, for example, on Mar. 10, 1999, which is less than half of a month, the date should be reported as Feb. 1999.</p> <p>B. If the taxpayer moved out, for example, on Mar. 22, 1999, which is greater than half a month, the date should be reported as Mar. 1999.</p>
REPORTING JURISDICTION	Jurisdiction code that is reporting the personal property tax. See attached jurisdiction table.
DATE OF SUBMISSION	Date that the personal property tax detail records were sent to DMV.
CREDIT INDICATOR	This field should be left blank if the detail record is not a credit record. Mark with a "C" if record is a credit record.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Preparing Batch Headers

- Localities are required to submit a batch header with their detail tax records. The batch header includes summary information about the detail records in the batch. The header record is always the first record in a batch of transactions. There should be **only one** batch header record for a specific batch.
- Localities should prepare batch header records as follows:

Batch Header Record Layout

Field Name	Format	Length	Columns *	Comments
Record Type	A/N	1	1-1	Value with 'H'
Batch No	N	6	2-7	Assigned by Jurisdiction
Reporting Jurisdiction	A/N	4	8-11	
Taxable Year	N	4	12-15	CCYY Format
Date of Submission	N	8	16-23	CCYYMMDD format
Total No. of Veh Submitted	N	7	24-30	
Total Reimbursement Amount	N	12 (10.2)	31-42	Two decimal places
Submitted Credit Count	N	7	43 - 49	Leave blank if no credit records in batch.
Submitted Credit Amount	N	12 (10.2)	50 - 61	Leave blank if no credit records in batch.
Filler	A/N	289	62 – 350	(This field is only included on tape submissions)

*Column numbers are included for tape users only. Fields are not fixed length for PC submissions.

Note: A header record is required for each batch. Batch sizes are limited. See "Batch Sizes" section on the next page.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Submitting Records

- Detail records and batch headers may be submitted to DMV by:
 - PC diskette, zip disk, e-mail attachment;
 - Magnetic tape **or**
 - Paper turnaround documents (cards)

Submitting PC Files

Data and File Name Formats

DMV can process locality data that meets the following conditions:

1. Data fields for Header and Detail records must be in the format specified in this chapter.
2. The data must be saved as text, using the "@" as the delimiting character as shown on page 38 of the sample.
3. The name of the text file must be in the following format: TAAAABBB.CCC

T = the character "T" for Treasurer

AAAA = four character reporting jurisdiction code (EX. CELD for Chesterfield)

BBB = three digit Julian day identifier (EX. 037 for Feb. 6)

CCC = three digit sequence number (EX. 002 for the 2nd file)

4. The text file must be filtered with the "cartax2" program, provided by DMV. Please call (804)-367-6472 to obtain this program. This program will identify any formatting problems in the text file, and will provide some informational crosscheck totals. Procedures for using this editor are included in the sample procedure beginning on page 36.
5. The text file(s) must be compressed and password protected with PKZip. Please call 804-367-6472 to coordinate the password. This procedure is outlined beginning on page 41 of the sample.
6. The PKZip file must be named correctly. It should be named the same as the first text file in the package, replacing the "T" with a "Z". Ex. A zipped file containing 2 text files named TCELD037.001 and TCELD037.002 would be named ZCELD037.001

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Mailing and E-Mailing Instructions

The package may be sent to DMV in one of two ways.

1. E-mail attachment.
 - A maximum of 20 thousand (20,000) records may be sent per e-mail submission.
Send to:
Cartax@dmv.state.va.us
 - Include in the message:
 - a) In the "Subject:" field, indicate that the data is for "Test" or "Production".
 - b) In the text of the message
 - Include the reporting jurisdiction name
 - Total number of records contained in the attachment
 - A contact person (with phone number)

2. Zip disk.
 - A maximum of 50 thousand (50,000) records may be sent per zip disk.
Send to:
Car Tax - Room 509B
Virginia Dept. of Motor Vehicles
2300 West Broad St.
Richmond, VA. 23220
 - On the label include:
 - a) The reporting Jurisdiction name
 - b) Total number of records contained on the zip disk
 - c) A contact person (with phone number)
 - d) Indicate if the data is for either test or production

Under separate cover, send a notification to DMV by mail that details the packages that have been sent to DMV. This will help DMV identify if a package did NOT arrive as expected. Send to the address above.

Records will be processed within 3 business days. Records received after 2:00 P.M. will not be processed before the next business day.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Sample Procedure for Preparing a PC Submission File

The following example illustrates how to create files to be sent to DMV. The following procedure is intended as an example only.

Outline of Steps

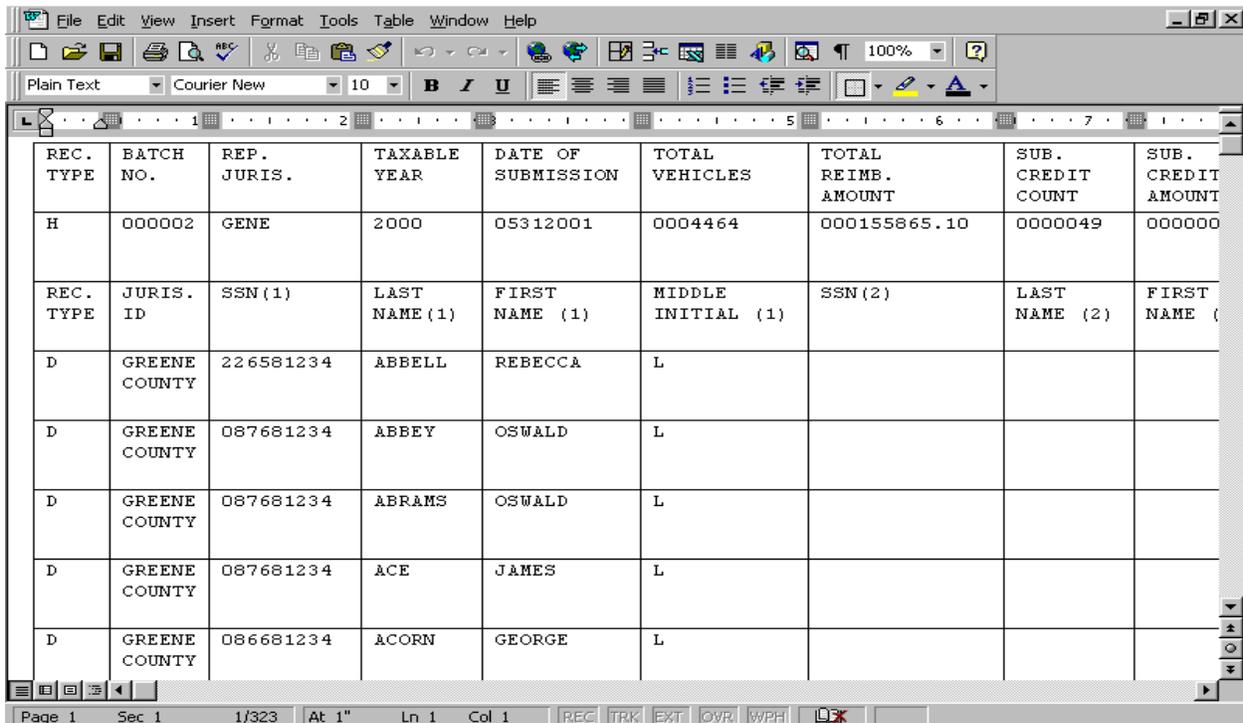
1. Compile data.
2. Convert data to @ symbol delimited text.
 - a) Delete column headers.
 - b) Select the table to be converted.
 - c) Select the character to separate the text.
 - d) Save the file as a text (.txt) file.
1. Run the filter program (Cartax2.exe).
2. Compress the file(s) and password protect them with PKZip.
3. Send the Zipped file to DMV.

Step 1. COMPILE DATA

The Treasurer compiles data in the format specified by DMV. This includes a 9-field header record and multiple 24-field detail records.

Step 2. CONVERT DATA TO @ SYMBOL DELIMITED TEXT

*Note header and detail records.



The screenshot shows a text editor window with a menu bar (File, Edit, View, Insert, Format, Tools, Table, Window, Help) and a toolbar. The text area contains a table with 9 columns and 7 rows. The first row is a header record, and the following six rows are detail records. The status bar at the bottom indicates 'Page 1 Sec 1 1/323 At 1" Ln 1 Col 1' and has several function keys (REC, TRK, EXT, OVR, WPH) and a cursor icon.

REC. TYPE	BATCH NO.	REP. JURIS.	TAXABLE YEAR	DATE OF SUBMISSION	TOTAL VEHICLES	TOTAL REIMB. AMOUNT	SUB. CREDIT COUNT	SUB. CREDIT AMOUNT
H	000002	GENE	2000	05312001	0004464	000155865.10	0000049	000000
REC. TYPE	JURIS. ID	SSN (1)	LAST NAME (1)	FIRST NAME (1)	MIDDLE INITIAL (1)	SSN (2)	LAST NAME (2)	FIRST NAME (2)
D	GREENE COUNTY	226581234	ABBELL	REBECCA	L			
D	GREENE COUNTY	087681234	ABBEY	OSWALD	L			
D	GREENE COUNTY	087681234	ABRAMS	OSWALD	L			
D	GREENE COUNTY	087681234	ACE	JAMES	L			
D	GREENE COUNTY	086681234	ACORN	GEORGE	L			

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

- a. Delete the column headers from the table.
- 1) Click on the first column header and from the Table menu click Select Row. This will highlight the data in the entire row.
 - 2) From the Table menu click Delete Rows. Continue this procedure for all column headers.

*Note the column headers have been deleted.

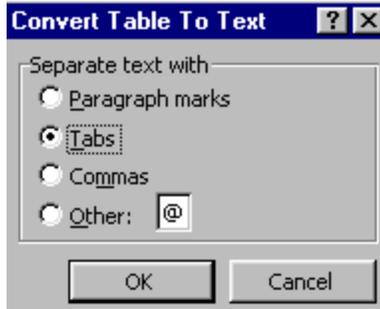
H	000002	GENE	2000	05312001	0004464	000155865.10	0000049	000000402.90	
D	GREENE COUNTY	226581234	ABBELL	REBECCA	L				
D	GREENE COUNTY	087681234	ABBEY	OSWALD	L				
D	GREENE COUNTY	087681234	ABRAMS	OSWALD	L				
D	GREENE COUNTY	087681234	ACE	JAMES	L				
D	GREENE COUNTY	086681234	ACORN	GEORGE	L				
D	GREENE COUNTY	230451234	ACREE	EDWARD	M				
D	GREENE COUNTY	230451234	ACREE	EDWARD	M				

- b. Click the mouse pointer on any cell in the table and from the Table menu click Select Table. All of the data will become highlighted. From the Table menu click Convert Table to Text.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

c. Specify the character to separate the text.

*Note the @ is being used to separate the text.



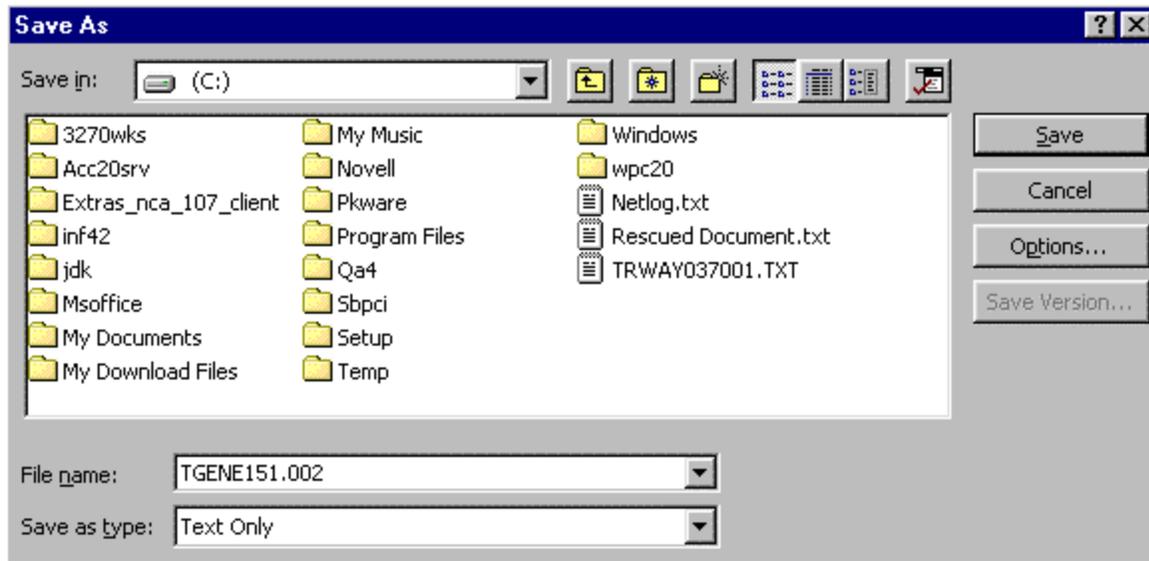
*Note that the table has now been converted to text, with the '@' separating the fields.



Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

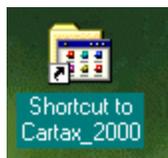
d. Save the file as a text (.txt) file.

*Note naming convention and file type.



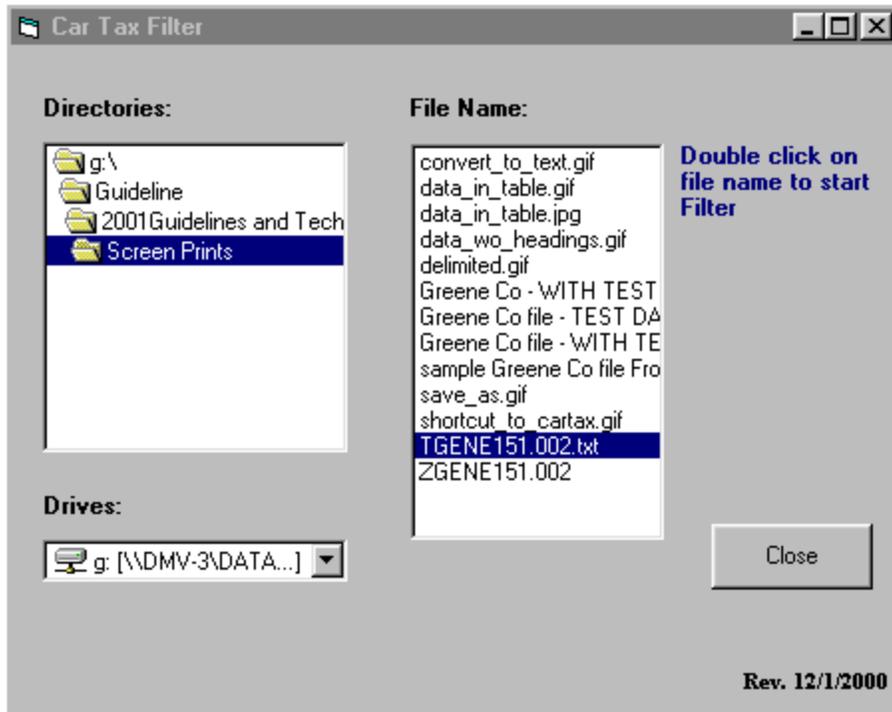
Step 3. RUN THE FILTER PROGRAM (CARTAX2.EXE)

a. Locate and double click the Shortcut Cartax2.exe icon.

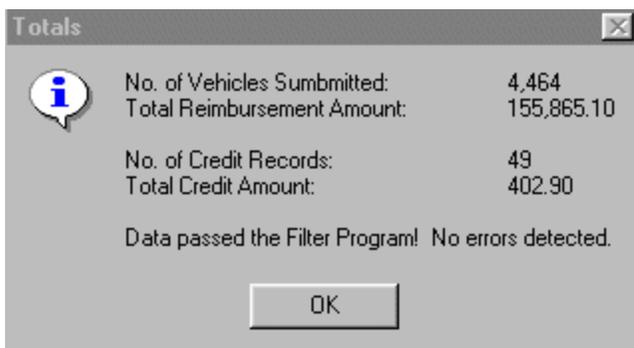


Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

- b. Select the files to be filtered. Locate file by drive, directory and file name.



- c. After the file(s) have been successfully filtered, note the totals.

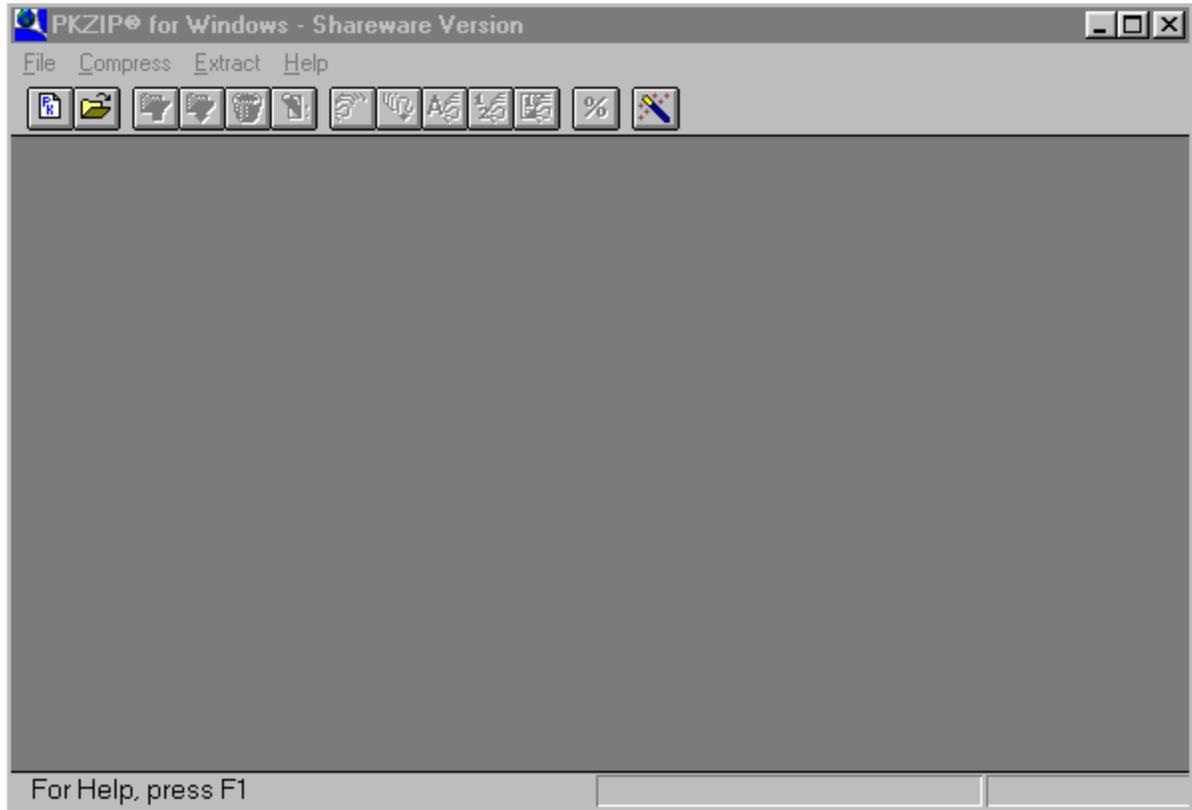


Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

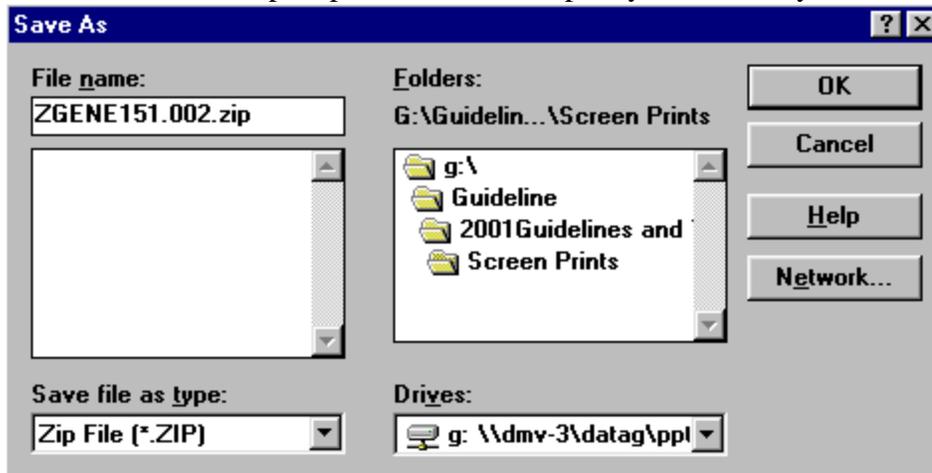
Step 4. COMPRESS THE FILE(S) AND PASSWORD PROTECT THEM WITH PKZIP

Contact DMV at 804-367-6472 to coordinate password.

- a. Open PKZip from Start Menu Programs.



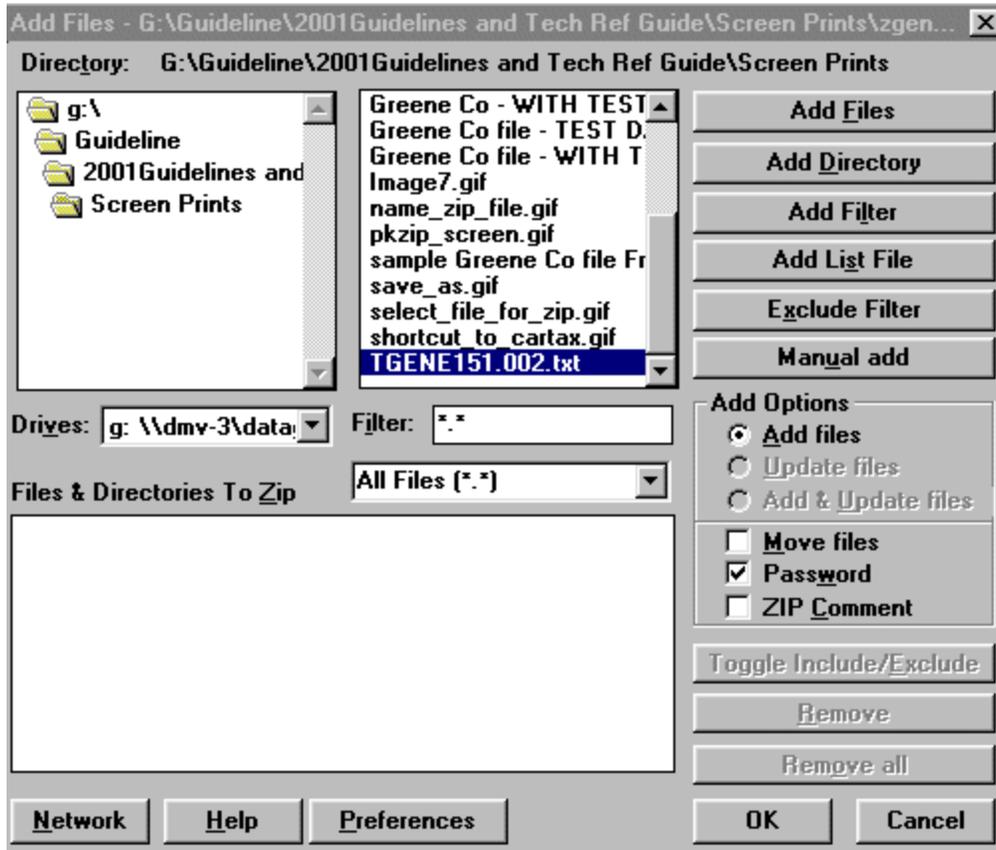
- b. From the File menu click New.
- c. Name the file as per specifications and specify the directory where it is to be saved.



Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

- d. Select the file(s) to be compressed by drive, directory and file name and check the Password box. Then click OK to continue.

*Note location of file to be compressed and the check in the Password box.

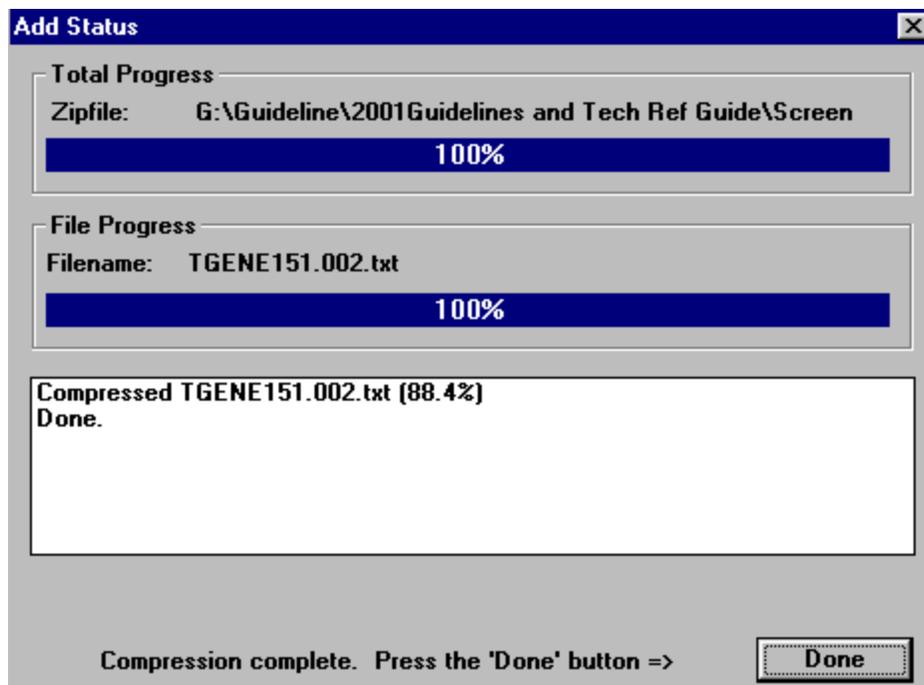


- e. Enter the password when prompted.



Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

- e. When compression is complete the following message will appear. Click Done to continue.



Step 5. SEND THE ZIPPED FILE TO DMV

TO SEND VIA U.S. MAIL

- a. Copy the file to a Zip disk.
- b. Open Windows Explorer.
- c. Select the file to be copied.
- d. Using the copy and paste function copy the file to the Zip drive (or drag and drop it into the Zip drive).
- e. Mail disk to:
Car Tax - Room 509B
Virginia Dept. of Motor Vehicles
2300 West Broad St.
Richmond, VA. 23220

-OR-

TO SEND VIA E-MAIL

- a. Open Internet Explorer (or Netscape).
- b. Click on "New Message" from the Mail icon on the tool bar.
- c. Attach the file to the message.
- d. E-mail to: Cartax@dmv.state.va.us

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Submitting Magnetic Cartridge and Reel Tape Files

Magnetic Cartridge And Reel Tape Standards

Maximum Batch Size

50,000 detail records per batch. Multiple batches may be submitted on a tape or zip disk.

Cartridge Tape Preferred

- Should be 3480 or 3490 non-compressed.
- For 3490 cartridge tapes, the tape **must** be externally barcoded for the ATL (Automatic Tape Loader.)

Reel Tape

- Use only when cartridge is not available.
- 1/2 inch, 9 track 1600 or 6250 BPI non-compressed.

Cartridges and Reel Tape Standards

- **Character Set:** EBCDIC upper case alpha (no lower-case characters.)
- **Internal Label:** IBM standard label.
- **Record Format:** Fixed Block (FB.)
- **Record Length:** 350.
- **Block Size:** 32,550.
- **Data Set Name:** DMV.PROD.PT1005P1.xxxx.TAPE, where xxxx is the four character jurisdiction identifier.
- **Volume Serial Number:**
 - **3490 cartridge tapes:** Six numerics in length. Must begin number with '0', '1', or '3'.
 - **3480 cartridge and all reel tapes:** Six characters in length. Must begin with the letters 'DMV'.

Note: All cartridge and reel tapes must be compatible with IBM 3390/9021 series.

Contact for Serial Numbers

Please call (804) 367-6472 to obtain a volume serial number.

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

External Label Standards

All cartridge and reel tapes **must** have a label affixed to the outside with the following information:

1. The words **PERSONAL PROPERTY TAX RELIEF DATA**
2. The Virginia jurisdiction name
3. The data set name
4. The volume serial number
5. The tape density (reel tapes only)
6. The tape creation date
7. Number of records on the tape

Example 1: (Reel Tape)

PERSONAL PROPERTY TAX RELIEF DATA
From: City of Richmond
DSN: DMV.PROD.PT1005P1.RICH.TAPE
VOL: DMVRIC
DEN: 6250
DATE: 03/26/1998
RECORDS: 77,240

Example 2: (Cartridge Tape)

PERSONAL PROPERTY TAX RELIEF DATA
From: County of Fairfax
DSN: DMV.PROD.PT1005P1.FFAX.TAPE
VOL: DMVFX1
DEN: n/a
DATE: 03/26/1998
RECORDS: 392,154

Note: When creating the actual label, each jurisdiction must replace the values in the examples shown above with the values associated with its own jurisdiction for the From, DSN, and VOL information.

Magnetic Tape Labels

First Label Record

Byte	No.	
<u>Position</u>	<u>Bytes</u>	<u>Contents</u>
1	4	Characters 'VOL1'
5	6	Volume Serial Number (Left justified, padded on right with blanks)
11	70	Unused characters

Second Label Record

Byte	No.	
<u>Position</u>	<u>Bytes</u>	<u>Contents</u>
1	4	Characters 'HDR1'
5	17	Data Set Name (Rightmost 17 characters, left justified, padded on right with blanks)
22	6	Volume Serial Number (Left justified, padded on right with blanks)
28	4	Volume Sequence Number, value with 0001 for a single volume file
32	4	File Number, value with 0001
36	4	Generation Number for GDG, value with 0000
40	2	Version Number for GDG, value with 00
42	6	Creation date 'byydd'
48	6	Expiration date 'byydd'
54	1	Data Det Security, value with 0 (zero) (no protection)
55	6	000000 (zeros)

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Third Label Record

<u>Byte</u>	<u>No.</u>	
<u>Position</u>	<u>Bytes</u>	<u>Contents</u>
1	4	Characters 'HDR2'
5	1	Record Format, value with F (fixed length)
6	5	BLKSIZE
11	5	LRECL
16	1	DEN
17	1	Data Set Position, value with 0 (zero)
37	1	Control Character, value with blank (no control characters)
39	1	Block Attribute, value with B (blocked)

Tape Users - Labeling Hints

The internal tape label and the external tape label should always contain a volume serial number. This number is assigned by DMV. If you wish to obtain a volume serial number, please call (804) 367-6472. If you are submitting more than one tape, request a number for each tape. Once you have been assigned a number, you can reuse it in future submissions.

If your tape management system cannot create a Data Set Name (DSN) as specified above, use the last 17 characters of the DSN in the internal header label.

Send Tape Submissions To :

Car Tax - Room 509B
Virginia Dept. of Motor Vehicles
2300 West Broad St.
Richmond, VA. 23220

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

Submitting Paper Turnaround Documents

The following shows the steps for submitting detail records by paper turnaround document:

1. The Commissioner of the Revenue is responsible for requesting cards for their locality as needed from DMV using the "Request for Personal Property Tax Paper Turnaround Form" found on the next page.
2. DMV generates pre-printed cards for the locality based on data from the most recent Commissioner of the Revenue report.
3. DMV sends the cards to the Commissioner of the Revenue, along with a copy of the "Personal Property Tax Relief Paper Submission Instructions for Localities".
4. The Commissioner of the Revenue receives the cards, corrects pre-printed information as needed, completes the vehicle value information for vehicles that qualify for tax relief and forwards completed cards to the Treasurer.
5. As individuals pay their taxes, the Treasurer completes tax payment and tax relief information on the cards and requests reimbursement from the Department of Accounts.
6. The Treasurer batches cards together, completes a batch header card and mails cards to DMV at:

Department of Motor Vehicles
Personal Property Tax Relief, Room 603
2300 West Broad Street
Richmond, Virginia 23220

Chapter 4: Submitting Detail Tax Records to the Department of Motor Vehicles

PPTR-5 (08/01)

REQUEST FOR PERSONAL PROPERTY TAX PAPER TURNAROUND FORMS

These documents should be ordered by and will be mailed to Commissioners of the Revenue to start the certification process. Fax completed form to (804) 367-2621 or (804) 367-2622 or mail form to: Department of Motor Vehicles, Room 603, Post Office Box 26146, Richmond, VA 23260-6146.

Ordering for Tax Year: 1998 1999 2000 2001 2002 (other) _____

Check here to order a complete preprinted record set from CSS.
 (Set contains batch header cards, preprinted detail vehicle record cards based on data from the most recent Commissioner of the Revenue report, and non-preprinted detail vehicle record cards.)

List county and/or towns for which you would like to order complete preprinted card sets:

Please indicate below any towns that are located in more than one county:

Town Name	County Name	County Name

Check here to order blank forms only, then complete information below as needed.
 Number of blank detail record forms needed: _____ Number of batch header cards needed: _____

List county and/or towns for which you would like to order blank forms:

Please indicate below any towns that are located in more than one county:

Town Name	County Name	County Name

MAIL FORMS TO:		
NAME		
STREET ADDRESS		
CITY	STATE	ZIP CODE
COMMISSIONER OF REVENUE/DIRECTOR OF FINANCE NAME (PLEASE PRINT)		TELEPHONE NUMBER
COMMISSIONER OF REVENUE/DIRECTOR OF FINANCE SIGNATURE		DATE

Chapter 4: Submitting Detail Records to the Department of Motor Vehicles

Certifying Submission to PPTR

- In addition to the detail records, the Treasurer is required to complete a "PPTR Batch Certification Form", certifying the detailed records to be correct. DMV must receive a completed "PPTR Batch Certification Form" prior to running data in production for submissions whether a locality submitted via PC file, tape or paper card. This is necessary to ensure that a locality submission is never mistakenly put into production.

PPTR BATCH CERTIFICATION FORM

PPTR-7(8/01)

Batch Header Information (Multiple batches may be certified on one certification sheet)

JURISDICTION NAME		SUBMISSION DATE	
BATCH NUMBER	TAX YEAR	<i>FOR TAPE USERS ONLY</i> →	VOLSER
NET DETAIL RECORD COUNT (NOT INCL. HEADER)	TOTAL REIMBURSEMENT AMOUNT	SUBMITTED CREDIT COUNT (NOT INCL. HEADER)	SUBMITTED CREDIT AMOUNT

Certification

The attached records have been certified to me as qualified vehicles by the Commissioner of Revenue or Director of Finance pursuant to §58.1-3525 or §58.1-3526. The associated reimbursements have been computed in accordance with §58.1-3524 for taxes paid by this jurisdiction's residents (except as provided for in §58.1-3528 C or D) and are hereby certified to be correct to the best of my knowledge and belief.

I further certify that we are in compliance with the tax bill guidelines under §58.1-3912 E and F requiring tax bills to show 1) a vehicle qualification indicator; 2) a deduction amount to be paid by the Commonwealth; 3) the vehicle registration number; 4) the amount of tax levied; 5) the number of months for which the bill is being sent; and 6) the statement as prepared by the Department of Motor Vehicles.

Please Print

TREASURER OR DESIGNATED FINANCIAL OFFICER'S NAME (PLEASE PRINT)

Signature and Date

TREASURER OR DESIGNATED FINANCIAL OFFICER'S SIGNATURE	DATE
---	------

Forward Certification to: Virginia Department of Motor Vehicles
 Attn: Diane Washington
 Post Office 26146
 Richmond, Virginia 23260-6146

Fax Numbers: (804) 367-2621
 (804) 367-2622

Chapter 4: Submitting Detail Records to the Department of Motor Vehicles

The "PPTR Batch Certification Form" should be completed as follows:

Field Name	Comments
Batch Number	Numeric value assigned by the jurisdiction to uniquely identify a batch on a given day.
Tax Year	Year corresponding to the year in which the DOA reimbursement was due.
Net Detail Record Count	The number of vehicles submitted in batch that support locality's reimbursement requests to DOA. Do NOT include the number of credit records.
Total Reimbursement Amount	Total amount reimbursed by DOA to the locality. DO NOT deduct the Total Credit Amount.
Submitted Credit Count	The number of credit records submitted in the batch. Do not include the number of net detail records.
Submitted Credit Amount	Total amount of money refunded to the Commonwealth. This figure must be a positive amount. Do not include the total reimbursement (net detail) amount.
Volser	Only complete if submitting tapes.

Example

JURISDICTION NAME		SUBMISSION DATE	
City of Radford		06/21/02	
BATCH NUMBER 1	TAX YEAR 2002	<i>FOR TAPE USERS ONLY</i> →	VOLSER
NET DETAIL RECORD COUNT (NOT INCL. HEADER) 2,120	TOTAL REIMBURSEMENT AMOUNT 120,504.64	SUBMITTED CREDIT COUNT (NOT INCL. HEADER) 20	SUBMITTED CREDIT AMOUNT 1,136.84
BATCH NUMBER 2	TAX YEAR 2002	<i>FOR TAPE USERS ONLY</i> →	VOLSER
NET DETAIL RECORD COUNT (NOT INCL. HEADER) 6,025	TOTAL REIMBURSEMENT AMOUNT 225,261.98	SUBMITTED CREDIT COUNT (NOT INCL. HEADER) 150	SUBMITTED CREDIT AMOUNT 8,520.00
BATCH NUMBER 3	TAX YEAR 2002	<i>FOR TAPE USERS ONLY</i> →	VOLSER
NET DETAIL RECORD COUNT (NOT INCL. HEADER) 8,080	TOTAL REIMBURSEMENT AMOUNT 302,092.76	SUBMITTED CREDIT COUNT (NOT INCL. HEADER) 300	SUBMITTED CREDIT AMOUNT 17,040.00

- The Treasurer sends the detailed records and the PPTR Batch Certification Form to DMV as directed in the previous section on "Submitting PC Files", "Submitting Magnetic Cartridge and Reel Tape" or "Submitting Paper Turnaround Documents".

*Chapter 5: Reconciling Locality to the Department of
Accounts*

**Chapter 5: Reconciling Locality to the Department of
Accounts**

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Chapter 5: Reconciling Locality to the Department of Accounts

- Va. Code §58.1-3527 requires the Department of Motor Vehicles to reconcile localities' detail records to the reimbursements made by the Department of Accounts. As part of our reconciliation efforts, DMV reviews detail tax records submitted by localities to support their DOA reimbursement requests.
- PPTR receives detail records from locality and verifies that the locality has sent a "PPTR Batch Certification Form".
- PPTR tests the locality's submission. Each locality's submission will be considered as a test submission even though it may contain "live" data. PPTR reviews the locality's submissions for global programming errors if submitted electronically. A locality may need to send in one or more test submission files until the data is suitable to run in a production environment depending on the number and types of errors encountered. Submitting your data as early as possible will help to ensure that any needed reimbursement adjustments can be made in a timely manner since DMV must test all initial submissions from each locality.
- PPTR contacts locality to obtain approval from Treasurer to process detail records as live data.
- PPTR processes detail records as live data.
- PPTR contacts Treasurer concerning the locality's submission and mails or faxes the locality copies of the "Jurisdiction Batch Header Submission Report", "Problem Resolution Summary Report" and the "Report of Fatal Errors". A sample of each report follows.

RUN DATE: 03/01/00 RUN TIME: 08:33:38	COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES PERSONAL PROPERTY TAX REIMBURSEMENT JURISDICTION BATCH HEADER SUBMISSION REPORT FOR 3/1/00 REPORTING JURISDICTION: AURG ALLENBURG	REPORT PTERROMC PAGE 1								
DMV BATCHNO	TREAS BATCHNO	DATE SUBMITTED	DT RCVD BY DMV	TAX YR	BATCH CERT STATUS	JURIS SUBMIT CNT	CERT COUNT	NOT CERT COUNT	TOTAL PROCESSED	JURIS SUBMITTED REIMR AMT
32358932	001003	2/29/00	3/1/00	1999	FAILED	250	248	1	249	\$25,046.00
38372937	002005	2/29/00	3/1/00	1999	PASSED	250	250	0	250	\$28,950.00

Jurisdiction Batch Header Submission Report

Chapter 5: Reconciling Locality to the Department of Accounts

RUN DATE: 3/1/00		COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES				REPORT	
PTERRORME		PERSONAL PROPERTY TAX REIMBURSEMENT				PAGE 1	
RUN TIME: 08:33:38		REPORT OF RECORDS WITH FATAL ERRORS					
		FOR 3/1/00					
REPORTING JURISDICTION:		AURG ALLENBURG		DATE RECEIVED BY DMV:		03/01/00	
SUBMISSION DATE:		02/29/00		MEDIA TYPE SUBMITTED:		PA PAPER	
TAX YEAR:		1999		DMV BATCH NO:		32358932	
SUBMIT VEH CNT:		250					
SUBMIT REIMB AMT:		\$25,046.00					
TREAS BATCH NO:		001003					
RECORD TYPE	SSN1 / SSN2				ADDRESS1		TAX START DTE
JURIS IDENTIFIER	NAME1			DMV CALC	ADDRESS2		TAX END DTE
VIN	NAME2			REIMB AMT	CITY	STATE	SUB DTE/TAX YR
DMV RECORD NO	VEH VALUE	TAX PAID AMT	TAX REIMB AMT			ZIP	
D	999999999						
001PP199900039860003	EPSTEIN, GEORGE B				310 TWAIN LANE		011999
1FMCU3X69Y1234567	EPSTEIN, MARY S						121998
1699930	250	6.25	6.25	6.25	MADISON HEIGHTS	VA 245710000	02292000 / 1999
ERROR MSG: INVALID TAX PERIOD							
D	999999999						
001PP199900039860003	HARRISON, JAMES P				5678 MAIN STREET		011999
1N4AB4X69Y8765432							121999
1699934	8800	268.40	33.55	73.81	MADISON HEIGHTS	VA 245710000	02292000 / 1999
ERROR MSG: REIMBURS AMT NOT = DMV'S CALC							
D	999999999						
001PP199900039860003	MAHON, JULIA R				1234 FULTON STREET		011999
1FALP5X69Y9876543							121999
1699945	8250	251.63	31.45	69.20	MADISON HEIGHTS	VA 245710000	02292000 / 1999
ERROR MSG: REIMBURS AMT NOT = DMV'S CALC							

Report of Records with Fatal Errors

- PPTR reviews each detail tax record submitted by the locality to ensure the locality's requested reimbursement from DOA for the tax record was based on the locality's tax rate(s) in effect on July 1 or August 1, 1997, whichever is greater.
- Errors in the detail tax records are returned to the Treasurer for correction.
- The Treasurer's office makes corrections directly on the "Report of Records with Fatal Errors" and notifies PPTR of the correction. A locality may correct errors by faxing, phone or returning the corrections by mail.
- DMV reconciles the total amount requested from DOA by the locality during the previous calendar year with the total amount indicated by the certified detail records submitted by the locality.
 - If the amount requested from DOA is greater than the certified record amount, DMV will send a letter to the locality requesting payment to DOA.
 - If the certified record amount is greater than the amount requested from DOA, DMV will request DOA to reimburse the locality.

Chapter 5: Reconciling Locality to the Department of Accounts

Notes

DMV may request a locality to send all net detail records to DMV to support the DOA reimbursement requests prior to the end of the calendar year. DMV will work with the locality to resolve any errors encountered in the detail records. Localities, upon being requested to send detail records, should always submit records ranging from January 1 of the year in which the request is made to the date indicated by DMV at the time of the request.

If the Commonwealth reimburses a locality too much, DMV will direct the locality to pay the amount of overpayment back to the Commonwealth through a Deposit Certificate. If the Commonwealth has not reimbursed the locality enough, DMV will request DOA to reimburse the locality for the amount of the underpayment.

Chapter 6: Duplicate Payment Process

Chapter 6: Duplicate Payment Process

- PPTR reviews all localities' submissions to ensure that the Commonwealth has not reimbursed tax relief on a qualifying vehicle for more than 12 months in the same year or for overlapping tax periods. A duplicate payment occurs when more than one locality has requested reimbursement for the same vehicle owned by the same person and the tax periods overlap.
- PPTR generates the "Duplicate Payment Report" and mails it to local Commissioners of the Revenue, Treasurers and Directors of Finance. Each report entry will show the relevant taxpayer, reimbursement and locality information and will indicate the total potential liability for each duplicate.

RUN DATE: 8/07/01		COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES						REPORT PTERROME	
RUN TIME: 08:33:38		PERSONAL PROPERTY TAX REIMBURSEMENT						PAGE 1	
DUPLICATE PAYMENT REPORT FOR CALENDAR YEAR 2000									
JURISDICTION:		CULPEPER							
NAME: SMITH, JAMES T/ SMITH, SALLY Y				SSN: 123-45-6789 / 444-55-6666			VIN: 123456789012345678		
JURISDICTION	PRO	DMV PPTR#	TAX YEAR	TAX PERIOD	VEH VAL/ TAX LEVIED AMT	REIMB AMT	ORIG AMT	ADDRESS	JURISDICTION ID
CULPEPER	N	12345678	2000	01/1999 12/1999	21225 530.63	137.50	137.50	1234 PENNY LANE CULPEPER, VA 22701	1111111122222222
FAIRFAX COUN	Y	12367890	2000	01/1999 12/1999	21225 718.63	251.35	251.35	5678 ABBEY ROAD VIENNA, VA 22182	3333333344444444
POTENTIAL LIABILITY FOR UNRESOLVED DUPLICATES:				137.50					
COMMENTS:									
NAME: BROWN, CHARLES S/ BROWN, LUCY K				SSN: 987-65-4321/ 111-22-3333			VIN: 98765432109876543		
JURISDICTION	PRO	DMV PPTR#	TAX YEAR	TAX PERIOD	VEH VAL/ TAX LEVIED AMT	REIMB AMT	ORIG AMT	ADDRESS	JURISDICTION ID
CULPEPER	N	12345678	2000	01/1999 12/1999	7525 188.13	51.74	51.74	1234 PENNY LANE CULPEPER, VA 22701	1111111122222222
FAIRFAX COUN	Y	1236789	2000	09/1999 12/1999	7525 83.10	152.63	152.63	5678 ABBEY ROAD SPRINGFIELD, VA 22153	3333333344444444
POTENTIAL LIABILITY FOR UNRESOLVED DUPLICATES:				51.74					
COMMENTS:									
SUMMARY OF POTENTIAL DUPLICATES WITH FAIRFAX COUNTY									
AMOUNT: 189.24									
COUNT: 2									

Duplicate Payment Report

- The locality is requested to work with the other locality to resolve the duplicate and advise PPTR of the correct taxing jurisdiction and time period.

Chapter 6: Duplicate Payment Process

RUN DATE: 6/26/01 RUN TIME: 08:33:38	COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES PERSONAL PROPERTY TAX REIMBURSEMENT ADJUSTMENT REPORT OF BEFORE/AFTER IMAGES FOR CALENDAR YEAR 1999 JURISDICTION: COLONIAL HEIGHTS	PAGE 1
*** RESOLVED DUPLICATES ***		
DMV PPTR NO: 10128533		
TAX YEAR: 1999 TREAS BAT NO: 000001 SUBMISSION DATE: 12/31/99 DMV RECVD DATE: 03/08/00 JURIS ID: 11288		
INITIAL RECORD SSN: 111-11-1111	DMV CORRECTION 111-11-1111	ADJUSTMENT COUNT AMOUNT
NAME: ALVAREZ, MARY S ADDR: 7100 EGAN DRIVE COLONIAL HEIGHTS VA 23834		
VIN: JN1PB1111111111111 TAX PERIOD: 07/1999 - 12/1999 VEHICLE VALUE: 675.00 TAX LEVIED: 11.82 REIMB AMT: 11.82 VOID STATUS:		
COMMENTS: VEHICLE REGISTERED IN RICHMOND CITY ON 10/4/99. COLONIAL HEIGHTS TAX PERIOD CHANGED TO 7/12/99 TO 9/12/99		
DMV PPTR NO: 10128586		
TAX YEAR: 1999 TREAS BAT NO: 000001 SUBMISSION DATE: 12/31/99 DMV RECVD DATE: 03/08/00 JURIS ID: 12944		
INITIAL RECORD SSN: 222-22-2222	LOCALITY CORRECTION 222-22-2222	ADJUSTMENT COUNT AMOUNT
NAME: BROWN, TONYA G ADDR: 1700 ENGELWOOD DRIVE PETERSBURG VA 23803		
VIN: 1HGCG1111111111111 TAX PERIOD: 07/1999 - 12/1999 VEHICLE VALUE: 875.00 TAX LEVIED: 15.32 REIMB AMT: 15.32 VOID STATUS:		
COMMENTS: VOIDED(DUP)		

Adjustment Report of Before/After Images

- The Treasurer reviews the "Adjustment Report of Before/After Images" and, within 15 days, submits any appeals on changes noted under "DMV CORRECTIONS" on the report. All appeals must be accompanied by appropriate documentation. Appropriate appeals documentation includes a copy of decal payment receipt, utility bills, or a signed affidavit from the customer confirming vehicle registration in your locality.
- The PPTR Manager reviews appeal documentation and makes determination to accept or reject appeals on a case-by-case basis.
- PPTR mails a letter requesting the locality to reimburse DOA for the amount overpaid due to duplicate payment requests. PPTR also sends a copy of the final "Adjustment Report of Before/After Images".
- The locality reimburses DOA for overpayment and notifies PPTR.
- PPTR notes locality as being fully reconciled for the tax year.

Chapter 7: PPTR Process for Tax Year 1998

Chapter 7: PPTR Process for Tax Year 1998

In tax year 1998, tax relief came in the form of reimbursement checks to owners of qualifying vehicles. Follow these steps for all tax year 1998 tax relief records:

- The taxpayer pays delinquent 1998 taxes to the Treasurer for a qualified vehicle.
- The Treasurer prepares a PPTR detail record for each qualifying vehicle.
- The Treasurer prepares and submits detail and batch header records to DMV via PC file, magnetic tape or paper turnaround document. See the chapter called "Submitting Detail Tax Records to the Department of Motor Vehicles" for details on submitting records to DMV.
- The Treasurer sends a completed "PPTR Batch Certification Form" to DMV. A completed "PPTR Batch Certification Form" must be received by DMV before DMV generates PPTR reimbursement check records. This is necessary to ensure that DMV does not mistakenly generate PPTR reimbursement checks without the Treasurer's certification.
- PPTR receives the header and detail records and verifies that the locality has sent a "PPTR Batch Certification Form" and puts the records into production.
- PPTR contacts Treasurer concerning incorrect records and mails or faxes the following three reports:

RUN DATE: 03/01/00 TIME: 08:33:38	COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES PERSONAL PROPERTY TAX REIMBURSEMENT JURISDICTION BATCH HEADER SUBMISSION REPORT FOR 3/1/00	REPORT PTERROMC RUN PAGE 1								
REPORTING JURISDICTION: AURG ALLENBURG										
DMV BATCH NO	BATCH NO	TREAS SUBMITTED	DATE BY DMV	DT RCVD TAX YR	BATCH CERT STATUS	JURIS SUBMIT CNT	CERT COUNT	NOT CERT COUNT	TOTAL PROCESSED	JURIS SUBMITTED REIMB AMT
32358932	001003	2/29/00	3/1/00	1998	FAILED	250	248	1	249	\$25,046.00
38372937	002005	2/29/00	3/1/00	1998	PASSED	250	250	0	250	\$28,950.00

Jurisdiction Batch Header Submission Report - Shows status of batches received by DMV.

Chapter 7: PPTR Process for Tax Year 1998

RUN DATE: 03/01/00 RUN TIME: 08:33:38	COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES PERSONAL PROPERTY TAX REIMBURSEMENT PROBLEM RESOLUTION SUMMARY REPORT BATCH HEADER FOR 3/1/00	REPORT PTERROMB PAGE 1
REPORTING JURISDICTION: AURG ALLENBURG TREAS BATCH NO: 001003 DATE SUBMITTED: 02/29/00 MEDIA TYPE SUBMITTED: PA PAPER	DATE RECEIVED BY DMV: 03/1/00 TAX YR: 1998 DMV BATCH NO: 32358932	SUBMITTED VEH COUNT: 250 CERTIFIED VEH COUNT: 248 NON CERTIFIED VEH COUNT: 2 TOTAL DETAIL RECORDS PROCESSED AMT: 249
		SUBMITTED REIMB AMT: 25,046.00 CERTIFIED REIMB AMT: 24,046.50 NOT CERTIFIED REIMB AMT: 948.50 TOTAL DETAIL RECORDS PROCESSED AMT: 25,994.00
CERTIFICATION STATUS: BATCH FAILED		
FATAL: JURIS HEADER VEHICLE COUNT DOES NOT MATCH DETAIL RECORD COUNT		
WARNING: JURIS HEADER REIMBURSEMENT AMOUNT DOES NOT MATCH DETAIL RECORDS' REIMBURSEMENT AMOUNT		
WARNING: JURIS HEADER REIMBURSEMENT AMOUNT DOES NOT MATCH DMV CALCULATED REIMBURSEMENT AMOUNT		
BATCH ERROR SUMMARY:		
FATAL ERROR MESSAGES	COUNT	WARNING MESSAGES
CITY NOT VALUED	1	VIN NOT VALUED
DUPLICATE RECORD	1	SOC SEC NOT VALUED
TOTAL	2	TOTAL
		3
CERTIFIED BY: _____ TITLE: _____ AUTHORIZATION DATE: _____		

Problem Resolution Summary Report - Sent to a locality when a batch contains errors.

RUN DATE: 3/1/00 RUN TIME: 08:33:38	COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MOTOR VEHICLES PERSONAL PROPERTY TAX REIMBURSEMENT REPORT OF RECORDS WITH FATAL ERRORS FOR 3/1/00	REPORT PTERROME PAGE 1
REPORTING JURISDICTION: AURG ALLENBURG SUBMISSION DATE: 02/29/00 TAX YEAR: 1998 SUBMIT VEH CNT: 250 SUBMIT REIMB AMT: \$25,046.00 TREAS BATCH NO: 001003	DATE RECEIVED BY DMV: 03/01/00 MEDIA TYPE SUBMITTED: PA PAPER DMV BATCH NO: 32358932	
RECORD TYPE JURIS IDENTIFIER VIN DMV RECORD NO	SSN1 / SSN2 NAME1 NAME2 VEH VALUE TAX PAID AMT TAX REIMB AMT DMV CALC REIMB AMT	ADDRESS1 ADDRESS2 CITY STATE ZIP TAX START DTE TAX END DTE SUB DTE/TAX YR
D 001PP199900039860003 1FMCU3X69Y1234567 1699930 ERROR MSG: INVALID TAX PERIOD	999999999 EPSTEIN, GEORGE B EPSTEIN, MARY S 250 6.25 6.25 6.25	310 TWAIN LANE MADISON HEIGHTS VA 245710000 011998 121998 02292000 / 1999 CERTIFICATION STATUS: FAILED
D 001PP199900039860003 1N4AB4X69Y8765432 1699934 ERROR MSG: REIMBURS AMT NOT = DMV'S CALC	999999999 HARRISON, JAMES P 8800 268.40 73.81 9.23	5678 MAIN STREET MADISON HEIGHTS VA 245710000 011998 121998 02292000 / 1998 CERTIFICATION STATUS: FAILED

Report of Records with Fatal Errors - Provides detailed information on the errors indicated in the "Problem Resolution Summary Report."

Chapter 7: PPTR Process for Tax Year 1998

- The Treasurer makes corrections directly on the "Report of Records with Fatal Errors."
- The Treasurer signs and dates the "Problem Resolution Summary Report" and returns it along with the matching "Report of Records with Fatal Errors" to DMV.
- PPTR releases the records to the Treasury Department for reimbursement check production.
- The Treasury Department prepares and mails reimbursement checks to the taxpayer.

Notes

Va. Code §58.1-3525-3 requires the Commonwealth to provide tax relief reimbursement checks within 100 days of tax payment. DMV produces reimbursement check records on the last business day of each month, and the check is produced five business days after check record production. This could add up to 36 days to the amount of time it takes to issue a reimbursement check. Localities should send their 1998 tax relief records to DMV in time to ensure the reimbursement checks are delivered within 100 days of tax payment.

Localities may submit records for tax year 1998 at any time throughout the year up until December 31, 2003. Localities should not send tax year 1998 records to DMV for 1998 taxes paid after December 31, 2003.

Chapter 8: Contact Information

Chapter 8: Contact Information

To schedule submission testing:

Phone: (804) 367-6472

To obtain a volume serial number for tapes:

Phone: (804) 367-6472

To fax treasurer batch certifications, error corrections or paper turnaround document (card) orders:

Fax: (804) 367-2621

(804) 367-2622

PPTR Administration Contact Numbers:

Jim Gurney,

PPTR Manager: Phone: (804) 367-0453 e-mail: dmvjag@dmv.state.va.us

Diane Washington,

PPTR Manager: Phone: (804) 367-0516 e-mail: dmvdbw@dmv.state.va.us

Lilly Andrews,

Submission and Error Supervisor: Phone: (804) 367-1865 e-mail: dmvlla@dmv.state.va.us

Sue Bethea,

Submission and Error Supervisor: Phone: (804) 367-8487 e-mail: dmvcbb@dmv.state.va.us

PPTR Fax: (804) 367-2544

To contact the Department of Accounts regarding your DOA reimbursement requests, contact:

Kim White at (804) 225-2376 or e-mail: kwhite@doa.state.va.us

Doug Page at (804) 225-3136 or e-mail: dpage@doa.state.va.us

Send all tape and zip disk submissions to:

Car Tax - Room 509 B

Virginia Department of Motor Vehicles

2300 West Broad Street

Richmond, Virginia 23220

Send all paper turnaround documents (cards) to:

Virginia Department of Motor Vehicles

Personal Property Tax Relief, Room 603

2300 West Broad Street

Richmond, Virginia 23220

Appendix A: Common Data Field Errors

Below are a number of reminders based on common errors localities have encountered to date when submitting test data to DMV. Ensuring that your data is formatted correctly prior to submission can reduce errors encountered in testing and expedite processing.

First and/or Last Name Not Valued

Both of these fields are mandatory and must be populated unless the vehicle is leased, and the Last Name field is populated with a leasing company name in a pre-determined list in DMV's edit files. DMV is unable to certify the record without values in *both* Last Name (1) and First Name (1) fields. The same is also true in the case of co-owners (Last Name (2) and First Name (2)). You must submit both first and last names for co-owners of vehicles in order for the record to certify. Tape users should fill the Last Name (2) and First Name (2) fields with spaces if the vehicle does not have a co-owner. PC users should use the delimiter. If your file currently has Last Name and First Name combined in one field (such as Public, John), you will need to split them out into two separate fields to submit to DMV.

Tax Start Date and Tax End Date

In prorating jurisdictions, it is especially important to report Tax Start Dates and Tax End Dates correctly on non-credit records to avoid causing calculation errors (between the tax paid and the months involved).

Tax Start Date for Net Detail Records

Value this date with the first month the citizen is responsible for taxes.

A. If the taxpayer moved in, for example, on March 10, 1999, which is greater than half of a month, the date should be reported as March 1999.

B. If the taxpayer moved in, for example, on March 22, 1999, which is less than half a month, the date should be reported as April 1999.

Tax End Date for Net Detail Records

Value this date with the last month the citizen is responsible for taxes.

A. If the taxpayer moved out, for example, on March 10, 1999, which is less than half of a month, the date should be reported as February 1999.

B. If the taxpayer moved out, for example, on March 22, 1999, which is greater than half a month, the date should be reported as March 1999.

Tax Start Date for Credit Records Tax End Date Fields for Credit Records

The Tax Start Date must be before the Tax End Date. In credit records, these fields relate to the time period for which a taxpayer received a refund from the locality or to the time period that the locality incorrectly requested funds from DOA.

Appendix A: Common Data Field Errors

Social Security Numbers

Social security numbers should be in all numerics such as: 123456789. *If an owner or co-owner does not have a social security number, do not populate the field with zeros.* Tape users should fill the field with spaces; PC users should use the delimiter.

A. Co-owner Name Provided, Social Security Number Missing. Each time you provide the name of a co-owner in Last Name (2) and First Name (2), you must also submit the co-owner's social security number in SSN (2) if available.

B. Co-owner Social Security Provided, Co-owner Name Missing. Each time you submit a social security number in SSN(2), you must have values in Last Name (2) and First Name (2).

Batch Header Error

Tax Year - Except for 1998 late payments, all batch headers should reflect the year that represents the calendar year that the locality requested or repaid reimbursement to the Department of Accounts. All batch headers should show 2001 as the tax year to support the locality's reimbursement requests made during calendar year 2001.

Record Counts and Amounts in the Batch Header Record

Total Number of Vehicles Submitted - This number represents the number of vehicles submitted in the batch that supports the locality's **reimbursement requests** to DOA. It DOES NOT include the number of credit records in the batch.

Total Reimbursement Amount - This is the amount of money requested from DOA. DO NOT deduct the "Submitted Credit Amount" when calculating this field.

Submitted Credit Count - This number represents the number of vehicles submitted in the batch that supports the locality's **repayment** to DOA. This field should be left blank if there are no credit records in the batch.

Submitted Credit Amount - This is the total amount of money repaid to DOA. This field should be left blank if there are no credit records in the batch.

Personal Property Tax Reimbursement Amount

Detail Records - The Personal Property Tax Reimbursement Amount field in a detail record should equal to the amount of reimbursement locality requested from DOA for that vehicle. The Personal Property Tax Reimbursement Amount is calculated as follows:

$$\text{Vehicle Value} \times \text{Effective tax rate} = \text{Tax Levied} \times \text{Tax Relief Percentage} = \text{Personal Property Tax Reimb Amt}$$

In addition to ensuring that the above calculation is correct, DMV also checks detail records to ensure that the Tax Levied field is correct based on the Tax Start Date, Tax End Date, Vehicle Value, and tax rate in effect on July 1 or August 1, 1997, whichever is greater.

Tax Levied Must be Greater Than Zero

Even if the taxpayer owes no taxes under PPTR, the Tax Levied field **cannot contain a zero**. The tax levied field is calculated by multiplying the vehicle value by the effective tax rate.

Vehicle Value and Personal Property Tax Reimbursement Amount Must be Greater Than Zero

For detail and credit records, the Vehicle Value and Personal Property Tax Reimbursement Amount fields must be greater than zero.

Appendix B: Detail Record, Credit Record and Header Record Examples

Appendix B: Detail Record, Credit Record and Header Record Examples

Detail Records Example

A taxpayer has a total tax levied of \$200.00 for tax year 2001. Based on the total tax levied, the tax relief amount is \$140.00, and the net tax due is \$60.00. After the taxpayer pays the \$60.00, the locality makes a \$140.00 reimbursement request to DOA in calendar year 2001 to offset the reduced taxes paid by the taxpayer. The locality should submit a detailed record to DMV to support their DOA request similar to the following record:

RECORD TYPE	D
JURISDICTION IDENTIFIER	RICH
SSN (1)	123456789
LAST NAME (1)	Doe
FIRST NAME (1)	John
MIDDLE INITIAL (1)	J
SSN (2)	987654321
LAST NAME (2)	Doe
FIRST NAME (2)	Jane
MIDDLE INITIAL (2)	J
STREET ADDRESS 1	1234 Main Street
STREET ADDRESS 2	
CITY	Richmond

Appendix B: Detail Record, Credit Record and Header Record Examples

STATE	VA
ZIP CODE	23235
VEHICLE IDENTIFICATION NUMBER	GH123456789101112
VEHICLE VALUE	0005405 (represents \$5405.00 vehicle value)
PERS PROP TAX LEVIED AMOUNT	000200.00 (represents \$200.00 in total taxes levied)
PERS PROP TAX REIMB AMOUNT	00140.00 (represents \$140.00 tax relief amount)
PERS PROP TAX START DATE	200101 (represents January 2001 tax start date)
PERS PROP TAX END DATE	200112 (represents December 2001 tax end date)
REPORTING JURISDICTION	RICH
DATE OF SUBMISSION	20020130 (represents January 30, 2002 record submission date)
CREDIT INDICATOR	

Note that the “Credit Indicator” field has been left blank, as this record supports a DOA reimbursement request.

Appendix B: Detail Record, Credit Record and Header Record Examples

Credit Record Example

Larry has a total tax levied of \$200.00 from the City of Richmond for tax year 2001 for the period between January and December 2001. Based on the total tax levied, the tax relief amount is \$140.00, and the net tax due is \$60.00. Larry pays the \$60.00 to Richmond, and Richmond makes a \$140.00 reimbursement request to DOA in calendar year 2001 to offset Larry's reduced tax bill.

In January 2002, Richmond sends detail records to DMV to support their DOA reimbursement requests made in 2001, including a record for the \$140.00 reimbursement request. In February 2002, Richmond refunds Larry \$30.00 for his 2001 taxes, as he moved from the locality on July 1, 2001 and was overcharged for personal property taxes. Richmond reimburses DOA \$70.00 ($\$140.00 \div 2$) in March 2002, as they had made their original reimbursement request of \$140.00 based on the original \$200.00 tax bill for the January to December tax period. Richmond should submit a credit record to DMV in 2003 to account for the \$70.00 returned to DOA in 2002. The credit record should look similar to the following record:

RECORD TYPE	D
JURISDICTION IDENTIFIER	RICH
SSN (1)	123456789
LAST NAME (1)	Doe
FIRST NAME (1)	Larry
MIDDLE INITIAL (1)	J
SSN (2)	987654321
LAST NAME (2)	Doe
FIRST NAME (2)	Jane
MIDDLE INITIAL (2)	J
STREET ADDRESS 1	1234 Main Street

Appendix B: Detail Record, Credit Record and Header Record Examples

STREET ADDRESS 2	
CITY	Richmond
STATE	VA
ZIP CODE	23235
VEHICLE IDENTIFICATION NUMBER	GH123456789101112
VEHICLE VALUE	0005405 (represents \$5405.00 vehicle value)
PERS PROP TAX LEVIED AMOUNT	0000100.00 (represents \$100.00)
PERS PROP TAX REIMB AMOUNT	0070.00 (represents \$70.00 reimbursed by the locality to the Commonwealth)
PERS PROP TAX START DATE	200101 (represents January 2001 tax start date)
PERS PROP TAX END DATE	200106 (represents December 2001 tax end date)
REPORTING JURISDICTION	RICH
DATE OF SUBMISSION	20030130
CREDIT INDICATOR	C

Note: The “Credit Indicator” field contains a “C”, as this record supports abatements made in a tax year other than the year the tax was paid.

Appendix B: Detail Record, Credit Record and Header Record Examples

Batch Header Record Example

RECORD TYPE	H
BATCH NO	000001
REPORTING JURISDICTION	RICH
TAXABLE YEAR	2001 (represents the century and year corresponding to the year in which the DOA reimbursement was due)
DATE OF SUBMISSION	20020130
TOTAL NO. OF VEH SUBMITTED	0000001 (represents the number of non-credit records)
TOTAL REIMBURSEMENT AMOUNT	00000000140.00 (represents a \$140.00 reimbursement)
SUBMITTED CREDIT COUNT	
SUBMITTED CREDIT AMOUNT	

Note: If a batch contained credit records, the “Submitted Credit Count” and “Submitted Credit Amount” fields would contain summary information about the credit records in the batch.

Appendix C: Qualifying Leased Vehicles

To assist Commissioners of the Revenue with qualifying personal use leased vehicles, DMV maintains an Oracle database of leased vehicles that have been qualified for tax relief by leasing companies. Commissioners of the Revenue have three options for obtaining leased vehicle qualifying data from DMV:

- By monthly e-mail - PPTR will e-mail records including qualifying leased vehicle information to Commissioners of the Revenue, so they can automatically apply data to their records. Call PPTR at (804) 367-0453 for more information.
- By paper reports - PPTR will send paper reports to Commissioners of the Revenue with leased vehicle qualifying information. Call PPTR at (804) 367-0453 for more information.
- By DMV Extranet - Commissioners of the Revenue can access DMV's PPTR Leased Vehicle Database of qualifying vehicles 24 hours a day via the Internet. Call (804) 367-1800 for more information on obtaining access to the Extranet system.

Appendix D: Jurisdiction Names and Codes

Appendix D: Jurisdiction Names and Codes

LOCALITY	CODE
ABINGDON, TOWN OF	ADON
ACCOMAC, TOWN OF	AMAC
ACCOMACK, COUNTY OF	AACK
ALBEMARLE, COUNTY OF	ARLE
ALBERTA, TOWN OF	ARTA
ALEXANDRIA, CITY OF	ARIA
ALLEGHANY, COUNTY OF	AANY
ALTAVISTA, TOWN OF	ALTA
AMELIA, COUNTY OF	ALIA
AMHERST, COUNTY OF	ARST
AMHERST, TOWN OF	AMHE
APPALACHIA, TOWN OF	AHIA
APPOMATTOX, COUNTY OF	ATOX
APPOMATTOX, TOWN OF	APPO
ARLINGTON, COUNTY OF	ATON
ASHLAND, TOWN OF	AAND
AUGUSTA, COUNTY OF	ASTA
BATH, COUNTY OF	BATH
BEDFORD, CITY OF	BEDF
BEDFORD, COUNTY OF	BORD
BELLE HAVEN, TOWN OF	BVEN
BERRYVILLE, TOWN OF	BERR
BIG STONE GAP, TOWN OF	BGAP
BLACKSBURG, TOWN OF	BURG
BLACKSTONE, TOWN OF	BONE
BLAND, COUNTY OF	BAND
BLOXOM, TOWN OF	BXOM
BLUEFIELD, TOWN OF	BELD
BOONES MILL, TOWN OF	BILL
BOTETOURT, COUNTY OF	BURT
BOWLING GREEN, TOWN OF	BEEN
BOYCE, TOWN OF	BYCE
BOYDTON, TOWN OF	BOYD
BOYKINS, TOWN OF	BINS
BRANCHVILLE, TOWN OF	BRAN
BRIDGEWATER, TOWN OF	BRDG
BRISTOL, CITY OF	BTOL
BROADWAY, TOWN OF	BWAY
BRODNAX, TOWN OF	BNAX
BROOKNEAL, TOWN OF	BEAL
BRUNSWICK, COUNTY OF	BICK
CRAIGSVILLE, TOWN OF	CRAG
CREWE, TOWN OF	CEWE
CULPEPER, COUNTY OF	CPER
CULPEPER, TOWN OF	CULP
CUMBERLAND, COUNTY OF	CAND
DAMASCUS, TOWN OF	DCUS
DANVILLE, CITY OF	DLLE
DAYTON, TOWN OF	DTON
DENDRON, TOWN OF	DEND

LOCALITY	CODE
DICKENSON, COUNTY OF	DSO
DILLWYN, TOWN OF	DWYN
DINWIDDIE, COUNTY OF	DDIE
DRAKES BRANCH, TOWN OF	DNCH
DRAPER, TOWN OF	DPER
DUBLIN, TOWN OF	DLIN
DUFFIELD, TOWN OF	DUFF
DUMFRIES, TOWN OF	DIES
DUNGANNON, TOWN OF	DNON
EASTVILLE, TOWN OF	EAST
EDINBURG, TOWN OF	EURG
ELKTON, TOWN OF	ELKT
EMPORIA, CITY OF	ERIA
ESSEX, COUNTY OF	ESEX
EXMORE, TOWN OF	EORE
FAIRFAX, CITY OF	FAIR
FAIRFAX, COUNTY OF	FFAX
FALLS CHURCH, CITY OF	FRCH
FARMVILLE, TOWN OF	FARM
FAUQUIER, COUNTY OF	FIER
FINCASTLE, TOWN OF	FTLE
FLOYD, COUNTY OF	FOYD
FLOYD, TOWN OF	FLOY
FLUVANNA, COUNTY OF	FNNA
FRANKLIN, CITY OF	FRAN
FRANKLIN, COUNTY OF	FLIN
FREDERICK, COUNTY OF	FICK
FREDERICKSBURG, CITY OF	FURG
FRIES, TOWN OF	FIES
FRONT ROYAL, TOWN OF	FYAL
GALAX, CITY OF	GLAX
GATE CITY, TOWN OF	GITY
GILES, COUNTY OF	GLS
KILMARNOCK, TOWN OF	KOCK
KING AND QUEEN, COUNTY OF	KEEN
KING GEORGE, COUNTY OF	KRGE
KING WILLIAM, COUNTY OF	KIAM
LA CROSSE, TOWN OF	LSSE
LANCASTER, COUNTY OF	LTER
LAWRENCEVILLE, TOWN OF	LAWR
LEBANON, TOWN OF	LNON
LEE, COUNTY OF	LEE
LEESBURG, TOWN OF	LEES
LEXINGTON, CITY OF	LTON
LOUDOUN, COUNTY OF	LOUN
LOUISA, COUNTY OF	LISA
LOUISA, TOWN OF	LOUI
LOVETTSVILLE, TOWN OF	LOVE
LUNENBURG, COUNTY OF	LURG
LURAY, TOWN OF	LRAY

Appendix D: Jurisdiction Names and Codes

LOCALITY	CODE
LYNCHBURG, CITY OF	LYNC
MADISON, COUNTY OF	MSON
MADISON, TOWN OF	MADI
MANASSAS, CITY OF	MSAS
MANASSAS PARK, CITY OF	MARK
MARION, TOWN OF	MION
MARTINSVILLE, CITY OF	MLLE
MATHEWS, COUNTY OF	MEWS
MCKENNEY, TOWN OF	MNEY
MECKLENBURG, COUNTY OF	MURG
MELFA, TOWN OF	MLFA
MIDDLEBURG, TOWN OF	MIDD
MIDDLESEX, COUNTY OF	MSEX
MIDDLETOWN, TOWN OF	MIDL
MINERAL, TOWN OF	MRAL
MONTEREY, TOWN OF	MREY
MONTGOMERY, COUNTY OF	MERY
MONTROSS, TOWN OF	MOSS
MOUNT CRAWFORD, TOWN OF	MORD
MOUNT JACKSON, TOWN OF	MTJA
NARROWS, TOWN OF	NOWS
NASSAWADOX, TOWN OF	NDOX
NELSON, COUNTY OF	NSON
NEW CASTLE, TOWN OF	NTLE
NEW KENT, COUNTY OF	NENT
RICHLANDS, TOWN OF	RNDS
RICHMOND, CITY OF	RICH
RICHMOND, COUNTY OF	ROND
RIDGEWAY, TOWN OF	RWAY
ROANOKE, CITY OF	ROAN
ROANOKE, COUNTY OF	ROKE
ROCKBRIDGE, COUNTY OF	RDGE
ROCKINGHAM, COUNTY OF	RHAM
ROCKY MOUNT, TOWN OF	RUNT
ROUND HILL, TOWN OF	ROUN
RURAL RETREAT, TOWN OF	REAT
RUSSELL, COUNTY OF	RELL
SAINT CHARLES, TOWN OF	SLES
SAINT PAUL, TOWN OF	SAUL
SALEM, CITY OF	SLEM
SALTVILLE, TOWN OF	SALT
SAXIS, TOWN OF	SXIS
SCOTT, COUNTY OF	SOTT
SCOTTSBURG, TOWN OF	SURG
SCOTTSVILLE, TOWN OF	SCOT
SHENANDOAH, COUNTY OF	SOAH
SHENANDOAH, TOWN OF	SHEN
SMITHFIELD, TOWN OF	SMIT
SMYTH, COUNTY OF	SYTH
SOUTH BOSTON, TOWN OF	SOUT
SOUTH HILL, TOWN OF	SILL
SOUTHAMPTON, COUNTY OF	STON
SPOTSYLVANIA, COUNTY OF	SNIA

LOCALITY	CODE
STAFFORD, COUNTY OF	SORD
STANARDSVILLE, TOWN OF	STAN
STANLEY, TOWN OF	SLEY
STAUNTON, CITY OF	STAU
STEPHENS CITY, TOWN OF	SITY
STONY CREEK, TOWN OF	STCR
STRASBURG, TOWN OF	STRS
STUART, TOWN OF	STUA
SUFFOLK, CITY OF	SOLK
SURRY, COUNTY OF	SRRY
SURRY, TOWN OF	SURR
SUSSEX, COUNTY OF	SSEX
TANGIER, TOWN OF	TIER
TAPPAHANNOCK, TOWN OF	TOCK
BUCHANAN, COUNTY OF	BNAN
BUCHANAN, TOWN OF	BUCH
BUCKINGHAM, COUNTY OF	BHAM
BUENA VISTA, CITY OF	BSTA
BURKEVILLE, TOWN OF	BURK
CAMPBELL, COUNTY OF	CELL
CAPE CHARLES, TOWN OF	CLES
CAPRON, TOWN OF	CAPR
CAROLINE, COUNTY OF	CINE
CARROLL, COUNTY OF	COLL
CASTLEWOOD, TOWN OF	CAST
CEDAR BLUFF, TOWN OF	CUFF
CHARLES CITY, COUNTY OF	CITY
CHARLOTTE, COUNTY OF	CTTE
CHARLOTTE CH, TOWN OF	CUSE
CHARLOTTESVILLE, CITY OF	CLLE
CHASE CITY, TOWN OF	CHAS
CHATHAM, TOWN OF	CHAM
CHERITON, TOWN OF	CHER
CHESAPEAKE, CITY OF	CAKE
CHESTERFIELD, COUNTY OF	CELD
CHILHOWIE, TOWN OF	CWIE
CHINCOTEAGUE, TOWN OF	CGUE
CHRISTIANSBURG, TOWN OF	CHRI
CLAREMONT, TOWN OF	CLAR
CLARKE, COUNTY OF	CRKE
CLARKSVILLE, TOWN OF	CARK
CLEVELAND, TOWN OF	CLEV
CLIFTON, TOWN OF	CLFT
CLIFTON FORGE, CITY OF	CRGE
CLINCHCO, TOWN OF	CLIN
CLINCHPORT, TOWN OF	CORT
CLINTWOOD, TOWN OF	CLNT
CLOVER, TOWN OF	CVER
COEBURN, TOWN OF	CURN
COLONIAL BEACH, TOWN OF	COLO
COLONIAL HEIGHTS, CITY OF	CHTS
COLUMBIA, TOWN OF	CBIA
COURTLAND, TOWN OF	COUR

Appendix D: Jurisdiction Names and Codes

LOCALITY	CODE
COVINGTON, CITY OF	CTON
CRAIG, COUNTY OF	CAIG
GLADE SPRING, TOWN OF	GING
GLASGOW, TOWN OF	GGOW
GLEN LYN, TOWN OF	GLYN
GLOUCESTER, COUNTY OF	GTER
GOOCHLAND, COUNTY OF	GAND
GORDONSVILLE, TOWN OF	GORD
GOSHEN, TOWN OF	GHEN
GRAYSON, COUNTY OF	GSON
GREENE, COUNTY OF	GENE
GREENSVILLE, COUNTY OF	GLLE
GRETNA, TOWN OF	GTNA
GROTTOES, TOWN OF	GOES
GRUNDY, TOWN OF	GNDY
HALIFAX, COUNTY OF	HFAX
HALIFAX, TOWN OF	HALI
HALLWOOD, TOWN OF	HALL
HAMILTON, TOWN OF	HAMI
HAMPTON, CITY OF	HTON
HANOVER, COUNTY OF	HVER
HARRISONBURG, CITY OF	HURG
HAYMARKET, TOWN OF	HAYM
HAYSI, TOWN OF	HYSI
HENRICO, COUNTY OF	HICO
HENRY, COUNTY OF	HNRY
HERNDON, TOWN OF	HDON
HIGHLAND, COUNTY OF	HAND
HILLSBORO, TOWN OF	HORO
HILLSVILLE, TOWN OF	HILL
HONAKER, TOWN OF	HKER
HOPEWELL, CITY OF	HELL
HURT, TOWN OF	HURT
INDEPENDENCE, TOWN OF	INCE
IRON GATE, TOWN OF	IATE
IRVINGTON, TOWN OF	ITON
ISLE OF WIGHT, COUNTY OF	IGHT
IVOR, TOWN OF	IVOR
JAMES CITY, COUNTY OF	JITY
JARRATT, TOWN OF	JATT
JONESVILLE, TOWN OF	JONE
KELLER, TOWN OF	KLER
KENBRIDGE, TOWN OF	KBGR
KEYSVILLE, TOWN OF	KEYS
NEW MARKET, TOWN OF	NKET
NEWPORT NEWS, CITY OF	NEWS
NEWSOMS, TOWN OF	NOMS
NICKELSVILLE, TOWN OF	NICK
NORFOLK, CITY OF	NOLK
NORTHAMPTON, COUNTY OF	NTON
NORTHUMBERLAND, COUNTY OF	NAND
NORTON, CITY OF	NORT
NOTTOWAY, COUNTY OF	NWAY

LOCALITY	CODE
OCCOQUAN, TOWN OF	OUAN
ONANCOCK, TOWN OF	OOCK
ONLEY, TOWN OF	OLEY
ORANGE, COUNTY OF	ONGE
ORANGE, TOWN OF	ORAN
PAGE, COUNTY OF	PAGE
PAINTER, TOWN OF	PTER
PAMPLIN, TOWN OF	PITY
PARKSLEY, TOWN OF	PLEY
PATRICK, COUNTY OF	PICK
PEARISBURG, TOWN OF	PEAR
PEMBROKE, TOWN OF	POKE
PENNINGTON GAP, TOWN OF	PGAP
PETERSBURG, CITY OF	PURG
PHENIX, TOWN OF	PNIX
PITTSYLVANIA, COUNTY OF	PNIA
POCAHONTAS, TOWN OF	PTAS
POQUOSON, CITY OF	PSON
PORT ROYAL, TOWN OF	PYAL
PORTSMOUTH, CITY OF	PTH
POUND, TOWN OF	PUND
POWHATAN, COUNTY OF	PTAN
PRINCE EDWARD, COUNTY OF	PARD
PRINCE GEORGE, COUNTY OF	PRGE
PRINCE WILLIAM, COUNTY OF	PIAM
PULASKI, COUNTY OF	PSKI
PULASKI, TOWN OF	PULA
PURCELLVILLE, TOWN OF	PURC
QUANTICO, TOWN OF	QICO
RADFORD, CITY OF	RORD
RAPPAHANNOCK, COUNTY OF	ROCK
REMINGTON, TOWN OF	RTON
RICH CREEK, TOWN OF	REEK
TAZEWELL, COUNTY OF	TELL
TAZEWELL, TOWN OF	TAZE
THE PLAINS, TOWN OF	TINS
TIMBERVILLE, TOWN OF	TIMB
TOMS BROOK, TOWN OF	TOOK
TROUTDALE, TOWN OF	TALE
TROUTVILLE, TOWN OF	TROU
URBANNA, TOWN OF	UNNA
VICTORIA, TOWN OF	VRIA
VIENNA, TOWN OF	VNNA
VINTON, TOWN OF	VTON
VIRGILINA, TOWN OF	VINA
VIRGINIA BEACH, CITY OF	VACH
WACHAPREAGUE, TOWN OF	WGUE
WAKEFIELD, TOWN OF	WELD
WARREN, COUNTY OF	WREN
WARRENTON, TOWN OF	WARR
WARSAW, TOWN OF	WSAW
WASHINGTON, TOWN OF	WASH
WASHINGTON, COUNTY OF	WTON

Appendix E: Personal Property Tax Relief Act

§ 2.1-155. (Repealed effective October 1, 2001) Duties and powers generally.

The Auditor of Public Accounts shall audit all the accounts of every state department, officer, board, commission, institution or other agency in any manner handling state funds. In the performance of such duties and the exercise of such powers he may employ the services of certified public accountants, provided the cost thereof shall not exceed such sums as may be available out of the appropriation provided by law for the conduct of his office. As part of his normal oversight responsibilities, the Auditor of Public Accounts shall incorporate into his audit procedures and processes a review process to ensure that the Commonwealth's payments for qualifying vehicles, as defined in § [58.1-3523](#), are consistent with the provisions of §§ [58.1-3525](#) and [58.1-3526](#). The Auditor of Public Accounts shall report to the Governor and the Chairmen of the Senate Finance Committee annually any material failure by a locality or the Commonwealth to comply with the provisions of Chapter 35.1 (§ [58.1-3523](#) et seq.) of Title 58.1.

If the Auditor of Public Accounts shall at any time discover any unauthorized, illegal, irregular, or unsafe handling or expenditure of state funds, or if at any time it shall come to his knowledge that any unauthorized, illegal, or unsafe handling or expenditure of state funds is contemplated but not consummated, in either case he shall forthwith lay the facts before the Governor, the Joint Legislative Audit and Review Commission and the Comptroller.

In compliance with the provisions of the federal Single Audit Act of 1984, Public Law 98-502, the Joint Legislative Audit and Review Commission may authorize the Auditor of Public Accounts to biennially audit the accounts pertaining to federal funds received by state departments, officers, boards, commissions, institutions or other agencies.

§ 15.2-1636.20. Payments to localities under the Personal Property Tax Relief Act of 1998.

Localities shall be reimbursed for the administrative costs associated with the implementation of Chapter 35.1 (§ [58.1-3523](#) et seq.) of Title 58.1. Notwithstanding the provisions of § [15.2-1636.14](#) and Item 70 of Chapter 464 of the Acts of Assembly of 1998, the Compensation Board shall approve and reimburse 100 percent of such costs that it deems fair and reasonable. The manner of submitting and preparing estimates for such costs and for reimbursements shall be as directed by the Compensation Board.

§ 58.1-3523. Definitions.

As used in this chapter:

"Commissioner" means the Commissioner of the Department of Motor Vehicles.

"Commissioner of the revenue" means the same as that set forth in § 58.1-3100. For purposes of this chapter, in a county or city which does not have an elected commissioner of the revenue, "commissioner of the revenue" means the officer who is primarily responsible for assessing motor vehicles for the purposes of tangible personal property taxation.

Appendix E: Personal Property Tax Relief Act

"Department" means the Department of Motor Vehicles.

"Effective tax rate" means the tax rate imposed by a locality on tangible personal property on the applicable class of tangible personal property multiplied by the assessment ratio.

"Leased" means leased by a natural person as lessee and used for nonbusiness purposes.

"Percentage level" means the percentage of the reimbursable amount to be reimbursed or paid by the Commonwealth.

"Privately owned" means owned by a natural person and used for nonbusiness purposes.

"Qualifying vehicle" means any passenger car, motorcycle, and pickup or panel truck, as those terms are defined in § 46.2-100, that is determined by the commissioner of the revenue of the county or city in which the vehicle has situs as provided by § 58.1-3511 to be (i) privately owned or (ii) leased pursuant to a contract requiring the lessee to pay the tangible personal property tax on such vehicle. In determining whether a vehicle is a qualifying vehicle, the commissioner of revenue may rely on the registration of such vehicle with the Department pursuant to Chapter 6 (§ 46.2-600 et seq.) of Title 46.2.

"Reimbursable amount" means the value of a qualifying vehicle, up to the first \$20,000 of value, multiplied by the effective tax rate in effect in the locality on July 1, 1997, or August 1, 1997, whichever is greater.

"Tangible personal property tax" means the tax levied pursuant to Article 1 (§ 58.1-3500 et seq.) of Chapter 35 of Title 58.1.

"Treasurer" means the same as that set forth in § 58.1-3123, when used herein with respect to a county or city. When used herein with respect to a town, "treasurer" means the officer who is primarily responsible for the billing and collection of tangible personal property taxes levied upon motor vehicles by such town, and means the treasurer of the county or counties in which such town is located if such functions are performed for the town by the county treasurer or treasurers.

"Used for nonbusiness purposes" means the preponderance of use is for other than business purposes. The preponderance of use for other than business purposes shall be deemed not to be satisfied if: (i) the motor vehicle is expensed on the taxpayer's federal income tax return pursuant to Internal Revenue Code § 179; (ii) more than fifty percent of the basis for depreciation of the motor vehicle is depreciated for federal income tax purposes; or (iii) the allowable expense of total annual mileage in excess of fifty percent is deductible for federal income tax purposes or reimbursed pursuant to an arrangement between an employer and employee.

"Value" means the fair market value determined by the method prescribed in § 58.1-3503 and used by the locality as of August 1, 1997, in valuing the qualifying vehicle. (1998, Sp. Sess. I, c. 2; 1999, c. 189.)

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§ 58.1-3524. Reimbursement of tangible personal property taxes; deduction on tangible personal property tax bills.

A. For tax year 1998, the Commonwealth shall directly reimburse taxpayers, for tangible personal property tax levies paid on any qualifying vehicle, a percentage of the reimbursable amount determined pursuant to subdivision B 1, as provided in § 58.1-3525. For tax year 1999 and tax years thereafter, the Commonwealth shall pay to treasurers a percentage of the reimbursable amount determined pursuant to subdivisions B 2 through B 5 on any qualifying vehicle, as provided in § 58.1-3526.

B. Subject to the conditions of subsections C and D, the amount of the reimbursement to taxpayers for tax year 1998 and the amount of the payments to treasurers for tax years after 1998 shall be 100 percent for qualifying vehicles with a value of one thousand dollars or less and for each qualifying vehicle with a value of more than one thousand dollars shall be as follows:

Percentage Level

1.	For any tax year beginning in calendar year 1998	12.5 percent of the reimbursable amount for each qualifying vehicle
2.	For any tax year beginning in calendar year 1999	27.5 percent of the reimbursable amount for each qualifying vehicle
3.	For any tax year beginning in calendar year 2000	47.5 percent of the reimbursable amount for each qualifying vehicle
4.	For any tax year beginning in calendar year 2001	70 percent of the reimbursable amount for each qualifying vehicle
5.	For any tax year beginning in calendar year 2002 and tax years thereafter	100 percent of the reimbursable amount for each qualifying vehicle

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C. Notwithstanding the schedule set forth in subsection B, the percentage level for each qualifying vehicle to be paid by the Commonwealth for a tax year shall not be increased at the beginning of any calendar year above the percentage level paid by the Commonwealth in the preceding tax year if:

1. Actual general fund revenues for a fiscal year, including transfers, are less than the projected general fund revenues, as reported in the general appropriation act in effect at that time, by one-half of one percent or more of the amount of actual general fund revenues for such fiscal year;
2. The general fund revenue forecast provided by the Governor in December pursuant to § 2.2-1503 indicates that general fund revenues, excluding transfers, for any fiscal year will be less than five percent greater than general fund revenues for the immediately preceding fiscal year; or
3. The general fund revenue forecast provided by the Governor in December pursuant to § 2.1-393 indicates that total general fund revenues available for appropriation, including transfers, for either of the fiscal years covered by the general appropriation act in effect at that time will be less than the general fund appropriations for such fiscal year or years.

D. If the percentage level remains the same for consecutive tax years, the percentage level to be used in the following tax year shall remain the same unless none of the conditions described in subsection C have occurred, in which event the amount to be paid by the Commonwealth for the immediately following tax year shall be equal to the next highest percentage amount listed in subsection B.

E. An amount equal to the percentage of the reimbursable amount as determined under subdivisions B 2 through B 5 shall appear as a deduction on the tangible personal property tax bill for qualifying vehicles, as provided by subsection E of § 58.1-3912.

1. In the event the General Assembly changes the percentage of the reimbursable amount as described under subsection B for the current tax year and a locality has already printed its tangible personal property tax bills for qualifying vehicles for the year that the percentage is changed, the following procedures shall apply:
 - a. If the percentage of the reimbursable amount is decreased for the current tax year and the taxpayer has paid the assessment, the locality may (i) levy an additional amount for the amount of the difference between the percentage of the reimbursable amount for the tax year reflected on the original assessment and the percentage of the reimbursable amount for the tax year as modified by the General Assembly in the current year or (ii) carry forward the additional levy and include it on the subsequent tax bill, provided such levy is not subject to penalty and interest.
 - b. If the percentage of the reimbursable amount is increased for the current tax year and the taxpayer has paid the assessment, the locality shall issue a refund to the taxpayer for the amount of the difference between the percentage of the reimbursable amount for the tax year reflected on the original assessment and the percentage of the reimbursable amount for the tax year as modified by the General Assembly in the current tax year. Such refunds shall be issued by the

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- a. On or before January 31, 1999, the commissioner of revenue shall certify the value of each qualifying vehicle to the treasurer of the locality. No further certification shall be required if the commissioner of revenue has, within the certified property book provided to the treasurer pursuant to § 58.1-3118, identified each qualifying vehicle and its value, as defined in this chapter.
- b. On or before February 28, 1999, the treasurer shall certify to the Department, in the manner prescribed by the Department, the amount as determined under subdivision B 1 of § 58.1-3524 to be reimbursed to each taxpayer.
- c. On or before March 31, 1999, after a review of the certifications submitted by the treasurers, the Commissioner shall certify the amount to be reimbursed to each taxpayer and shall make a written request to the Comptroller for payment.
3. The reimbursement relating to tax year 1998 levies paid by taxpayers after December 31, 1998, shall be sent by United States mail to taxpayers within 100 days of payment.
- a. Within thirty days of receipt of payment, the treasurer shall certify to the Department, in the manner prescribed by the Department, the amount as determined under subdivision B 1 of § 58.1-3524 to be reimbursed to each taxpayer.
- b. After a review of the certifications submitted by the treasurers and within thirty days of receipt of a treasurer's certification, the Commissioner shall certify the amount to be reimbursed to each taxpayer and shall make a written request to the Comptroller for payment.
4. In each instance, the treasurer shall also include the commissioner of revenue's certification along with any certification he is required to send to the Department.
- C. If (i) the situs for the assessment and taxation of a qualifying vehicle, as determined pursuant to § 58.1-3511, changes in tax year 1998 and (ii) the county, city, or town in which the qualifying vehicle first had situs in tax year 1998 levied a tangible personal property tax on such vehicle for all twelve months of tax year 1998, the reimbursement under this section shall be made only for tangible personal property taxes paid to such county, city, or town.
- D. Payments to taxpayers under this section shall be made by the State Treasurer on warrants issued by the Comptroller.
- E. The reimbursement provided under this section for a qualifying vehicle which is leased shall be paid directly to the lessee of such vehicle. (1998, Sp. Sess. I, c. 2.)
- § 58.1-3526. Payment to treasurers for tax year 1999 and thereafter.
- A. For tax year 1999 and tax years thereafter, the Commonwealth shall pay to treasurers the amount specified in subdivisions B 2 through B 5 of § 58.1-3524 for each qualifying vehicle, if the conditions of this section are satisfied.

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B. As provided by subsection E of § 58.1-3912, the treasurer shall include such amount as a deduction on the face of tangible personal property tax bills for qualifying vehicles and shall clearly designate such deduction as an amount to be paid by the Commonwealth. In addition to tangible personal property taxes levied on property other than qualifying vehicles, the taxpayer shall pay to the treasurer any payment due for the difference between tangible personal property taxes levied on a qualifying vehicle and such deduction. On or before the date the certified personal property tax book is required by § 58.1-3118 to be provided to the treasurer, the commissioner of the revenue shall identify each qualifying vehicle and its value to the treasurer of the locality.

C. Except as provided by subsection B of § 58.1-3528, upon full payment of the tangible personal property tax levied on a qualifying vehicle, less the amount of the deduction, as described in subsection B of this section, the treasurer shall make a request to the Commonwealth for payment of the amount equal to the amount specified in subdivisions B 2 through B 5 of § 58.1-3524 for the qualifying vehicle. Such request shall include a summary of the information appearing on the related tangible personal property tax bill. The summary information to be included in the request and the form of such request shall be prescribed by the Comptroller. Upon receipt of such information, the Comptroller shall issue the proper warrant for payment by the State Treasurer. If the Comptroller determines that a treasurer is unable to provide the summary information, he shall issue a warrant for payment to such treasurer in an amount equal to the estimate made by the Department under § 58.1-3529. Provided that the request for payment is received by the deadlines established and in the format prescribed by the Comptroller, he shall issue the warrant for payment no later than two business days after the receipt of the request from the treasurer.

D. 1. If a taxpayer is required to make a payment for the difference between the tangible personal property tax levied on a qualifying vehicle and the deduction as described in subsection B, the amount as determined under subdivisions B 2 through B 5 of § 58.1-3524 for such qualifying vehicle shall be paid by the Commonwealth to the treasurer at such times as are consistent with the treasurer's receipt of tangible personal property tax payments on qualifying vehicles as of January 1, 1998.

2. Except as provided in subdivision D 3, if a taxpayer is not required to return to the treasurer any payment of tangible personal property tax for a qualifying vehicle, the amount as determined under subdivisions B 2 through B 5 of § 58.1-3524 for such qualifying vehicle shall be paid by the Commonwealth to the treasurer over a four-week period. There shall be one equal payment in each week. The first payment shall be made four weeks prior to the county, city, or town's due date for tangible personal property taxes on qualifying vehicles as of January 1, 1998. However, the Comptroller shall not issue a warrant for payment unless he has received the certification described in § 58.1-3916.01.

3. If (i) a taxpayer is not required to return to the treasurer any payment of tangible personal property tax for a qualifying vehicle and (ii) the tangible personal property tax levy on such vehicle has been made as authorized under § 58.1-3516, the amount as determined under subdivisions B 2 through B 5 of § 58.1-3524 for such qualifying vehicle shall be paid by the

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Commonwealth to the treasurer at such times as are consistent with the treasurer's receipt of tangible personal property tax payments on qualifying vehicles as of January 1, 1998.

E. In addition to the summary information described in subsection C, the treasurer shall provide any additional information related to qualifying vehicles to the Department. Such additional information shall be prescribed in the guidelines promulgated under § 58.1-3532. (1998, Sp. Sess. I, c. 2; 1999, c. 99.)

§ 58.1-3527. Reconciliation of amounts paid to counties, cities, and towns.

For tax years 1999 and tax years thereafter, the Department and each treasurer shall reconcile the amount paid by the Commonwealth to such treasurer. The Department may use the information described in subsections C and E of § 58.1-3526 and any other source or data it deems appropriate in making such a reconciliation. If the Department determines that the correct amount has not been paid to such treasurer, the Department shall (i) for any underpayments, make a written request to the Comptroller to make a payment for any underpayment; or (ii) for any overpayment, direct the Comptroller to reduce the respective county, city, or town's next payment or payments, in the current or succeeding years, under § 58.1-3526 accordingly. The guidelines promulgated under § 58.1-3532 shall establish procedures for such reconciliations. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3528. Interest; Commonwealth to make payments when taxes paid in full.

A. Payments to taxpayers and treasurers under this chapter shall not include interest.

B. The Commonwealth shall not make the reimbursement to a taxpayer, as provided under § 58.1-3525, unless the tangible personal property taxes for the related qualifying vehicle have been paid in full.

C. The Commonwealth shall not make the reimbursement to a treasurer, as provided under subsection C of § 58.1-3526, unless the tangible personal property taxes for the related qualifying vehicle, if in excess of five dollars, have been paid in full.

D. Notwithstanding the provisions of subsections B and C of this section, if a county, city, or town has entered into an agreement with a taxpayer under which such taxpayer is allowed to satisfy the tangible personal property tax liability on a qualifying vehicle in installment payments, due to financial hardship, the Commonwealth shall pay the respective amount specified in subdivisions B 2 through B 5 of § 58.1-3524 for such vehicle to the treasurer if the taxpayer has paid at least fifty percent of such tangible personal property tax liability. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3529. Estimate of payments to be made by the Commonwealth.

On November 1 of each year, the Department shall estimate the amount to be paid by the Commonwealth under this chapter for the upcoming tax year and shall provide a report to the Governor of the same. Upon the request of the Comptroller, the Department shall also make an

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estimate of the amount to be paid by the Commonwealth in any tax year to an individual county, city, or town and shall report the estimated amount to the Comptroller. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3530. Payments to taxpayers subject to Setoff Debt Collection Act.

Any amount to be reimbursed to a taxpayer for tax year 1998 levies paid on qualifying vehicles pursuant to § 58.1-3525 shall be subject to the Setoff Debt Collection Act (§ 58.1-520 et seq.). (1998, Sp. Sess. I, c. 2.)

§ 58.1-3531. Full payment of tangible personal property tax on qualifying vehicles not made.

Beginning in tax year 1999, notwithstanding any other provision of law, general and special, including the provisions of the charter of any county, city, or town:

1. If a taxpayer fails to make the payment described in subsection B of § 58.1-3526 by its due date or fails to comply with the filing requirements for qualifying vehicles under §§ 58.1-3518 and 58.1-3518.1, no interest may be imposed on any amount to be paid by the Commonwealth as determined under subdivisions B 2 through B 5 of § 58.1-3524. In calculating penalties to be imposed on the taxpayer for failure to make the payment described in subsection B of § 58.1-3526 by its due date or for failure of the taxpayer to comply with the filing requirements for qualifying vehicles under §§ 58.1-3518 and 58.1-3518.1, the treasurer may take into consideration the full amount of the tangible personal property tax levied including any amount to be paid by the Commonwealth as determined under subdivisions B 2 through B 5 of § 58.1-3524 and any other relevant information.

2. If a taxpayer (i) fails to comply with the filing requirements for a qualifying vehicle under §§ 58.1-3518 and 58.1-3518.1 and (ii) is not required to return to the treasurer any payment of tangible personal property tax for such vehicle, no new or replacement local motor vehicle license for such vehicle, as described in Article 11 (§ 46.2-750 et seq.) of Chapter 6 of Title 46.2 shall be issued until the taxpayer complies with such filing requirements. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3532. Department to promulgate guidelines.

The Department shall promulgate guidelines for the use of local governments in administering the provisions of this chapter. In preparing such guidelines, the Department shall not be subject to the provisions of the Administrative Process Act (§ 2.2-4000 et seq.) for guidelines promulgated on or before July 1, 2001, but shall cooperate with and seek the counsel of local officials and interested groups. Such guidelines shall be available for distribution to local governments on July 1, 1998. Thereafter, the guidelines shall be updated annually. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3533. Personal Property Tax Relief Fund.

A. There is hereby created on the books of the Comptroller in the Department of the Treasury a special nonreverting fund which shall be known as the Personal Property Tax Relief Fund. The Fund shall consist of such funds as may be appropriated by the General Assembly from time to

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time. These funds shall be used exclusively for the payments to taxpayers and treasurers described in this chapter.

B. The Commissioner shall annually, on or before November 1, make and deliver to the Governor and the Secretary of Finance a certificate stating the sum necessary to fund the payments to taxpayers and treasurers described in this chapter.

C. In the event the funds appropriated to the Fund are insufficient, or projected to be insufficient, to make payments to taxpayers or treasurers in the first year of a biennium, the Governor is authorized to transfer moneys from the second year to the first year to effect the payment.

In the event the funds appropriated to the Fund are insufficient, or projected to be insufficient, to make payments to treasurers in the second year of a biennium, the Governor is hereby directed to submit to the presiding officer of each house of the General Assembly, at its next regularly scheduled session, printed copies of a budget including the sum, if any, required to restore the Fund to a level sufficient to make payments to treasurers for the purpose set forth in this chapter. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3534. Department to furnish information to commissioners of revenue.

The Department shall provide to the commissioners of revenue such data or information it has available which is needed for the commissioners of revenue to comply with the provisions of this chapter. Such data or information shall be made available in a manner which will allow for compliance with the provisions of this chapter. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3535. Commissioner of the revenue to furnish information to the treasurer.

The commissioner of the revenue shall timely provide to the treasurer such data or information as may be required for the treasurer to comply with the provisions of this chapter. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3536. Limitation on payments to treasurers.

A. The Governor shall not submit any budget bill pursuant to subsection A of § 2.2-1509 or any amendments to a general appropriation act pursuant to subsection B of § 2.2-1509 for fiscal year 2000-2001 or any fiscal year thereafter that propose the appropriation of an amount that exceeds a total of eight and one-half percent of the amount of total general fund revenues available for appropriation for payments in any fiscal year to treasurers pursuant to § 58.1-3526.

B. If a general fund revenue forecast provided by the Governor in December of any year pursuant to § 2.2-1503 indicates that the appropriation of funds for payments to treasurers at the level stated in the Commissioner's certificate made pursuant to subsection B of § 58.1-3533 would exceed such eight and one-half percent limitation, then the percentage amount determined under subsection B of § 58.1-3524 shall be reduced to a percentage of the reimbursable amount of each qualifying vehicle, to be determined by the Department, that would require the amount to be paid by the Commonwealth to treasurers for payments to treasurers to not exceed such eight

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and one-half percent limitation. Upon determining such reduced percentage, the Department shall notify treasurers of the reduced percentage.

C. For any tax year corresponding to the fiscal year for which the percentage of payment is reduced as provided in subsection B, the Commonwealth shall pay to treasurers the reduced percentage of the reimbursable amount of each qualifying vehicle, if the conditions of subsections B through E of § 58.1-3526 are satisfied.

D. Treasurers shall include the product obtained by multiplying the reduced percentage by the reimbursable amount for the qualifying vehicle as a deduction on tangible personal property tax bills for such tax year. However, if the percentage for the current tax year is reduced after a locality has mailed its tangible personal property tax bills for qualifying vehicles for such tax year, the locality may issue an additional assessment for the amount of the difference between the percentage amount for the tax year reflected on the original assessment and the reduced amount of the deduction. If the percentage for the current tax year is reduced before a locality has mailed its tangible personal property tax bills for qualifying vehicles for such tax year, the locality may adjust each taxpayer's tangible personal property tax bill to reflect the reduced amount of the deduction. (1998, Sp. Sess. I, c. 2.)

§ 58.1-3912. Treasurers to mail certain bills to taxpayers; penalties; electronic transmission.

A. The treasurer of every city and county shall, as soon as reasonably possible in each year, but not later than fourteen days prior to the due date of the taxes, send or cause to be sent by United States mail to each taxpayer assessed with taxes and levies for that year a bill or bills setting forth the amounts due. The treasurer may elect not to send a bill amounting to twenty dollars or less as shown by an assessment book in such treasurer's office. The treasurer may employ the services of a mailing service or other vendor for fulfilling the requirements of this section. The failure of any such treasurer to comply with this section shall be a Class 4 misdemeanor. Such treasurer shall be deemed in compliance with this section as to any taxes due on real estate if, upon certification by the obligee of any note or other evidence of debt secured by a mortgage or deed of trust on such real estate that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, he mails the bill for such taxes to the obligee thereof. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer. No governing body shall publish the name of a taxpayer in connection with a tax debt for which a bill was not sent, without first sending a notice of deficiency to his last known address at least two weeks before such publication.

B. The governing body of any county, city or town may attach to or mail with all real estate and tangible personal property tax bills, prepared for taxpayers in such locality, information indicating how the tax rate charged upon such property and revenue derived therefrom is apportioned among the various services and governmental functions provided by the locality.

C. Notwithstanding the provisions of subsection A of this section, in any county which has adopted the urban county executive form of government, and in any county contiguous thereto which has adopted the county executive form of government, tangible personal property tax bills shall be mailed not later than thirty days prior to the due date of such taxes.

